

COMPENDIUM OF AUTHORIZED ECONOMIC OPERATOR PROGRAMMES



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INTRODUCTION

The WCO Authorized Economic Operator (AEO) Programme is widely acknowledged as a key driver for a solid Customs-Business Partnership; a secure, transparent and predictable trading environment; and, in a wider context, enhanced economic prosperity.

The WCO strongly recommends the implementation of an AEO programme, as well as supports various Customs compliance programmes and Authorized Operator schemes under Article 7.7 of the World Trade Organization (WTO) Agreement on Trade Facilitation (TFA) as stepping stones towards implementation of a fully-fledged AEO programme.

It is worth noting that the number of Mutual Recognition Arrangements/Agreements (MRAs) signed and currently being negotiated has considerably increased during the past year, and these positive dynamics demonstrate greater engagement by all relevant stakeholders and also provide a basis for a harmonized approach to achieving bilateral and plurilateral/regional MRAs.

Aside from developing standards, guidelines and providing capacity building support to WCO Members in establishing, maintaining and enhancing AEO programmes, the WCO facilitates communication and cooperation among WCO Members and key stakeholders on AEO and MRA implementation. Recognizing the dynamic development of AEO programmes among WCO Members, the WCO is conducting an annual update of the AEO Compendium, which is intended to be a primary source of information, including good practices, for developing/enhancing national/regional AEO programmes.

Since its initial publication in 2010, the AEO Compendium has become an important source of information for Customs and other key stakeholders, such as the business community, academia, international organizations and all those with a professional interest in the latest developments concerning AEO programmes around the world.

The Compendium contains a concise but concrete and structured overview of the current AEO programmes and MRAs implemented by WCO Members, as well as the programmes/initiatives under development/implementation. In addition to the provision of basic information on AEO and Customs compliance programmes, the Compendium also includes a short overview of the respective AEO programmes' criteria, accreditation procedures and benefits. Information is not only confined to the current situation as it also includes Members' planned future developments/initiatives.

The AEO Compendium is incorporated in the *WCO SAFE Package* that contains tools to assist in establishing and administering AEO programmes. Although the SAFE Framework of Standards offers a single definition of a SAFE AEO programme, there is currently no definition of Customs compliance programmes. There are a number of programmes related to trusted trader issues that are contained within various international instruments and which are being implemented by Customs administrations.

The Compendium makes a clear differentiation between the SAFE AEO Programme, Compliance programme (similar to the Authorized Person concept in the Revised Kyoto Convention (RKC) Standard 3.32) and Article 7.7 of the TFA¹.

Transitional Standard 3.32 of the RKC refers to the concept of "authorized persons" who must have "an appropriate record of compliance with Customs requirements and a satisfactory system for managing their commercial records". On the other hand, Article 7.7 (Trade Facilitation Measures for Authorized Operators) of the WTO TFA makes provision for 'Authorized Operators' who meet a set of

¹ [http://www.wcoomd.org/-/media/wco/public/global/pdf/topics/facilitation/instruments-and-tools/tools/safe-package/faq-on-linkages-between-the-safe-aeo-programme-and-article-7-7-of-the-wto-tfa- en.pdf?la=en](http://www.wcoomd.org/-/media/wco/public/global/pdf/topics/facilitation/instruments-and-tools/tools/safe-package/faq-on-linkages-between-the-safe-aeo-programme-and-article-7-7-of-the-wto-tfa-en.pdf?la=en)

criteria, which may include an appropriate record of compliance with Customs and other related regulations, a system of managing records for necessary internal control, financial solvency and supply chain security. The Authorized Operator concept does not, other than stating that the programme must exhibit one or more of the criteria listed, set out any need to have security considerations as part of its design. If there is no security requirement, the Authorized Operator scheme could be considered as yet another Customs compliance programme.

For the purposes of this Compendium, the concept of a Compliance programme has been clearly differentiated and could possibly be defined as a Customs facilitation programme under which an operator has to furnish an appropriate record of compliance with Customs requirements, a satisfactory system for managing commercial records and, where possible, good financial solvency.

The main difference between the SAFE AEO Programme and a Compliance programme lies in the fact that security requirements such as those prescribed in Annex IV to the SAFE 2015 are not specifically included in a Compliance programme. Also, unlike the SAFE AEO Programme, a Compliance programme may not have common specified criteria and standards. As a consequence, bilateral/plurilateral/regional mutual recognition of such programmes could prove challenging.

Under the WTO TFA, WTO Members are encouraged to develop Authorized Operator schemes on the basis of international standards, where such standards exist. The RKC and its guidelines and the SAFE Framework of Standards provide such standards. These WCO Standards, supported by the tools in the SAFE Package, i.e. the AEO Implementation Guidance, the AEO Compendium, the AEO Validator Guide, the Model AEO Appeal Procedures, the Authorized Economic Operator and the Small and Medium Enterprise, the AEO Template and the Mutual Recognition Arrangement/Agreement (MRA) Strategy Guide, can effectively support and assist WCO Members in developing and implementing WTO TFA - Authorized Operator schemes. Given that the WTO TFA mentions four criteria similar to the SAFE AEO criteria (though non-binding) for an Authorized Operator scheme, it may be appropriate to use the AEO criteria/requirements, as in the SAFE Framework, as a standard for developing an Authorized Operator scheme under the WTO TFA. Using the AEO criteria as a standard to implement Article 7.7 of the WTO TFA will assist in ensuring a harmonized approach and seamless mutual recognition at bilateral, sub-regional, regional and, global levels.

In the SAFE context, a Compliance programme could perhaps be a first step or stepping stone towards the SAFE AEO programme. This is to say that unless all the requirements of the SAFE Framework of Standards are complied with by an operator in the supply chain, it will not gain SAFE AEO status.

Considering the above, the 2019 edition consists of four parts dealing with AEO programmes based on the WCO SAFE Framework of Standards (Part I), Customs Compliance programmes implemented by Customs administrations (Part II), Mutual Recognition Agreements/ Arrangements of AEO programmes (Part III), and an Appendix containing a summary of information on the various parts covered in the body of the Compendium (Part IV).

Based on the information provided by Members for 2019, the updated edition of the AEO Compendium identifies, among others, the following:

- **84** operational AEO programmes and **19** AEO programmes under development.
- **30** operational Customs Compliance programmes and **5** Customs Compliance programmes due to be launched.
- **74** bi-lateral and 4 plurilateral/regional MRAs concluded and **65** MRAs under negotiation.

The WCO Secretariat appreciates the information provided by its Members and encourages all Members to contribute to further sharing of good practices and to strengthening cooperation between Customs and the private sector.

Disclaimer

The Compendium disseminates the findings of work in progress to encourage the exchange of ideas about Customs issues. The views and opinions presented in this paper do not necessarily reflect the views or policies of the WCO or its Members.

This Compendium is available on the WCO public website: www.wcoomd.org. The Compliance and Facilitation Directorate may be contacted by e-mail: Facilitation@wcoomd.org

Abbreviations

AEO	Authorized Economic Operator
MRA	Mutual Recognition Agreement/Arrangement
RKC	Revised Kyoto Convention
TFA	WTO Agreement on Trade Facilitation
SAFE	WCO SAFE Framework of Standards to Secure and Facilitate Global Trade
WCO	World Customs Organization
WTO	World Trade Organization

I. OPERATIONAL AEO PROGRAMMES AND AEO PROGRAMMES UNDER DEVELOPMENT

A. OPERATIONAL AEO PROGRAMMES

1. WCO SOUTH AMERICA, NORTH AMERICA, CENTRAL AMERICA AND THE CARIBBEAN REGION

Member administration	Programme title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO programme comparison procedure for MRA purposes ⁵	Further plans (including deadlines)
Argentina	Authorized Economic Operator (AEO) Programme	27 October 2017	Import/ Export	Importers Exporters	4	General Resolution No. 4150 AFIP Regulation No. 382-E/17 (AFIP) General Resolution. DGA 4197/18	MRA Argentina-Uruguay – Argentina Uruguay Action Plan, April 2018 MRA for the Americas: Regional Mercosur MRA – November 2018 Sao Paulo Declaration – November 2018	www.afip.gob.ar/oea	Amendment of General Resolution No. 4150 AFIP to include other foreign trade stakeholders, such as: Customs brokers, Customs transport operators (ATA), carriers, bonded warehouses, etc. Creation of a comprehensive concept of Authorized Economic Operator together with other government agencies.

									Progress with negotiations aimed at concluding further MRAs: Bilateral <ul style="list-style-type: none"> • Uruguay • Brazil Block <ul style="list-style-type: none"> • Mercosur • Mercosur – Pacific Alliance
Accreditation (criteria, requirements, process)					Benefits				
<p>At the time of submitting the request, any foreign trade operator wishing to be accredited as an AEO shall be licensed, registered in the Special Customs Record of Importers/Exporters for at least three (3) years, and comply with the following requirements:</p> <ul style="list-style-type: none"> • Financial solvency. • Satisfactory track record. • Tax reliability. • System of commercial registries in place. • Compliance with security standards (security of trade partners; security of containers and other cargo units; physical security of premises; staff security; secure access by individuals to their premises; goods security; staff trained in security matters as well as in internal and external threats to the company; supply chain planning; and information safeguards and security). <p>To this end, the Operator shall submit a written application to the Authorized Economic Operator Department, in the form of an affidavit, meeting the requirements described above, together with a self-assessment form and a risk matrix.</p> <p>Once the application is received, the internal analysis process is performed and, provided there are no objections, the corresponding validation (site) visit(s) is/are carried out. Once full compliance is established, the General Directorate of Customs will decide whether to accept or reject the application.</p>					<ul style="list-style-type: none"> • Designation of an AEO liaison administrator • Physical and IT self-management • Simplified operational procedures • Publication of AEO certification at national and international level • Reduction in selection of red channels • Simplification of intervention by third-party agencies • Priority passage and controls in operational areas • Benefits linked to the signing of MRAs • Participation in “AEO Dialogue” • Expeditious resolution of disputes • Training 				

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO programme comparison procedure for MRA purposes ⁵	Further plans (including deadlines)
Bolivia	Operador Económico Autorizado – OEA (Authorized Economic Operator – AEO)	24 March 2015 26 January 2016 31 March 2016 December 2016	Export Customs Brokers Import Highway Carriers	Exporters, Customs Brokers, Importers, Highway carriers, gradual incorporation of other operators (Cargo Consolidators/ Deconsolidation)	4	Supreme Decree No. 1443 regulating the AEO Programme; 2012. Board Resolution of Bolivian Customs to create the division responsible for implementing the AEO Programme in Bolivia; 2013. Board Resolution of the Bolivian Customs to ensure sustainability of the Programme. Presidential Resolution of Bolivian Customs approving the process to certificate operators.			-Uruguay: Action Plan Signed on 19/04/2016. It is currently in Phases 3 and 4 simultaneously: discussion of operating procedures and conclusion of Mutual Recognition Arrangements/ Agreements. - Andean Community of Nations (multilateral) (Colombia, Ecuador and Peru): Action Plan signed on 10/02/2017. It is currently in Phase 2: joint assessment visits. -Brazil: Memorandum of Understanding

									signed on 19/12/2017 and Action Plan ongoing.
Accreditation (criteria, requirements, process)					Benefits				
<p>General requirements:</p> <ul style="list-style-type: none"> To comply with tax and Customs regulations. To comply with government and labour regulations. To comply with legal regulations. To be financially solvent. Stockholders, partners, legal representatives of the company and staff that work with tax and Customs procedures should not have police and criminal records related to supply chain security. To have an adequate security level, complying with supply chain security requirements. <p>Accreditation:</p> <ul style="list-style-type: none"> Submit application to Customs: the applicant should complete and submit the form with supporting documents. Documentary evaluation: the AEO staff will check all the information (form and supporting documents) submitted by the applicant. Validation visits to check supply chain security requirements: the AEO staff will go to the company premises in order to inspect the supply chain security procedures that the applicant has incorporated to comply with the requirements. <p>Certification:</p> <p>After performing the validation, the AEO certification will be granted or denied. The certification is issued by the Customs Administration (National Customs of Bolivia) and it is valid for three years. During this period of time, at least two (2) control visits will be carried out to verify a satisfactory record of compliance with obligations, validation of safety requirements and the granting of benefits. The record of satisfactory performance includes establishment and legal residence in the country, the absence of sanctions in the tax, Customs, currency, health and phytosanitary domains during the two (2) years preceding filing of the application, background check on the applicant and related staff, being up-to-date with payment requirements and having expertise and experience in performing the activity for which authorized status is requested. The security</p>					<p>General benefits</p> <ul style="list-style-type: none"> Assigning a Customs official to help companies coordinate and resolve Customs issues related to their certified operation. Priority attention to operational and administrative procedures. Dissemination of the company's AEO status at national and international levels. The AEO can use the Bolivian AEO programme logo. Participation in new Customs initiatives. Free delivery token² as bailment. Communication and forwarding of updated Customs regulations. Access to the "AEO Community of Practitioners" international platform. <p>Exporters' benefits</p> <ul style="list-style-type: none"> Reduction of red and yellow channels for export declarations. Priority in handling of clearance formalities. Streamlined documentary examination and/or physical recognition, when assigned to the red or yellow channel. Streamlining of cancellation and return of guarantees upon completion of the terms of RITEX³ operations. Reduction of en-route controls. Submission of final export with minimal information. Evaluation of commercial partners involved in the certified activity. Facility for remote verification of shipments and placement of seals. Customs brokers' benefits Entitlement to Customs clearance at the national level. Reduction of global guarantees for their operations. Assigning most users to the Customs system. Prioritization to the processing of requests for exemptions from Customs duties. 				

² Token is a device to access the Customs System; AEO companies are given this token at no cost.

³ RITEX is a Temporary Admission Regime that constitutes a guarantee for suspended taxes, which is released once the merchandise is exported.

<p>requirements include providing relevant documents, staff selection, security management, etc.</p>	<ul style="list-style-type: none"> • Reduction in fines for Customs violations. • Attention to contingencies or eventualities. • Assignment of lower risk criteria in the National Customs' selection system. <ul style="list-style-type: none"> • Importers' benefits • Reduction of red and yellow channels for export declarations. • Priority to handling of clearance formalities. • Recipient of information for tracking the load via e-mail. • Streamlined documentary examination and/or physical recognition, when assigned to the red or yellow channel. • Reduction of en-route controls. • Evaluation of commercial partners involved in the certified activity. • Priority in reviewing the goods declaration with an information sheet. • For green channels, immediate removal, without the goods entering the Customs warehouse. • Reduction in the guarantees required to access payment facilities. • Priority access to logistics services in Customs areas. <p>Highway carriers' benefits</p> <ul style="list-style-type: none"> • Providing a global guarantee for transport units. • Exceptional allowance for importation without a maximum limit established⁴. • Reduction in the percentage of documentary reviews of Cargo Manifests covering exported goods. • Prioritization when transport units enter and exit the Customs area. • Preferential treatment in border Customs administrations. • Availability of spaces for custody, verification and unloading of goods. • Expedited authorization for using Customs system. • Priority treatment of the physical inspection of transport units loaded by Foreign Customs Agencies.
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⁴ Normally, carriers can only import a maximum of 5 times a year because it does not correspond to their economic activity.

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Brazil	Brazilian AEO Programme	AEO Security: December 2014 AEO-Security December 10 2014 AEO-Compliance December 11 2015 AEO Single Window Status (AEO integrated with other government agencies)	Import/ Export	Importer, Exporter, Bonded Warehouse Keeper, Port and Airport Operators, Carriers, Freight Forwarders, Redex (special enclosure for export Customs clearance)	Importers/Exporters: 189 Bonded Warehouse Keepers: 23 Port Operators: 6 Airport Operators: 1 Carriers: 22 Freight Forwarders: 31	Secretariat of the Federal Revenue Decree: IN RFB No. 1.598/2015 Voluntary participation	None	https://receita.economia.gov.br/orientacao/aduaneira/importacao-e-exportacao/oea	Incorporate the Health Agency, Civil Aviation Agency and Brazilian Army under the Single Window Status.
Accreditation (criteria, requirements, process)						Benefits			
<p>In order to be certified under the Brazilian AEO Programme, the following shall be verified depending on the chosen system:</p> <ul style="list-style-type: none"> - AEO security; - AEO Single Government Status/Agriculture <p>General requirements:</p> <ul style="list-style-type: none"> • Appropriate record of compliance; • Computer-based system to manage commercial, tax, financial and operational records; • Financial solvency; • Commercial partners' policy; and • Human resource policy. <p>Appropriate security standards (for AEO security);</p> <p>Accreditation:</p>						<p>General benefits (for all operators):</p> <ul style="list-style-type: none"> • Specially appointed AEO Customs Support Officer; • AEO List on Customs' Website; • Use of the AEO Programme logo; • Priority when applying for a different AEO type, tier or system; • Mutual Recognition Agreement (MRA) benefits; • Active participation in updating laws and Customs procedures related to AEO (Consultative Group); • Requirement waiver when asking for special Customs regimes; and • Joint workshops and training for Customs and AEO-certified operators. <p>Benefits in terms of AEO security:</p>			

<ul style="list-style-type: none"> • Fill in an application and self-assessment questionnaire and send them to Customs; • Customs performs a risk analysis and physical inspection at the applicant's premises; • Customs awards/rejects AEO certification; • Monitoring of AEO after certification, to ensure the compliance level is maintained; • Customs suspends/revokes the AEO certification (if need be). <p>The conditions for acceptance and rejection of the applicant as well as suspension and revocation of AEO certification are laid down in the legislation.</p>	<ul style="list-style-type: none"> • Real-time channel definition; • Lower rate of document and physical controls for EXPORT operations; • Priority for documentary and physical controls; • AEO carriers can perform simplified export procedures for SMEs; and • Guarantee waiver for transit.
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Canada	Partners in Protection (PIP)	1995, revision in 2002 and 2008	Import/export	Importers, exporters, carriers (rail, sea, air, highway), Customs brokers, couriers, warehouse operators, freight forwarders, shipping agents	1633 (as of November 2018)	No specific AEO legislation	Significant work towards a CMAA or a signed CMAA is highly preferred prior to negotiating a Mutual Recognition Arrangement	Exchange programme information, including legal framework, policies, IT capabilities, and programme application/securiry profile. Perform a detailed side-by-side programme comparison. Address questions and clarifications	Modernize programme to leverage automation and enhance benefits and collaboration with industry. Continue to negotiate MRAs with compatible AEO programmes.

								through ongoing communications and during site-validation observations.	
								Conduct country visits to observe the other programme's site validation practices.	
								Determine programme compatibility and reciprocity prior to negotiating the text of the Mutual Recognition Arrangement.	
Accreditation (criteria, requirements, process)						Benefits			
<p>Programme Membership Application Process:</p> <ul style="list-style-type: none"> PIP programme applicants complete and submit a Security Profile (the programme's application form) in which they provide detailed information on how they meet the programme's minimum security criteria, including: physical security and access controls; procedural security; conveyance, cargo and equipment (container, trailer and rail car) security; data and document security; personnel security; security training and awareness; and business partner security. The Security Profile is reviewed, concerns identified, and a thorough risk assessment performed. An on-site validation of the company is performed to confirm that the programme requirements are met. The company is invited to sign the Terms and Conditions of PIP Membership, in which they commit to maintaining PIP's minimum security criteria and providing any updates to their information in a timely manner. 						<ul style="list-style-type: none"> Lower rate of physical examinations. Access to Canada Border Services Agency (CBSA) expertise (assignment of a single contact for Customs issues). Dedicated access lanes at certain ports of entry for eligible highway carriers (FAST lanes). Programme communications and stakeholder consultation. Recognition by international Customs administrations via Mutual Recognition Arrangements. Enhanced industry marketability as an accredited low-risk company. The PIP programme is factored into the CBSA's Business Resumption Plan in the event of trade flow disruptions. 			

PIP members are revalidated at least once every four years, in which an updated Security Profile, risk assessment, and site validation are performed.

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Colombia	Authorized Economic Operator – (AEO)	September 2011	Import, export	Importers, exporters, Customs brokers	76	Decree 3568 of 2011. Amended by Decree 1894 of 22 September 2015. Resolutions 15 and 67 of 2016. Resolution 4089 of 2018		Decree 3568 of 2011. Resolution 15 of 2016 https://www.dian.gov.co/aduanas/oea/inicio/Paginas/marcconormativo.aspx	By the end of 2019, ports will be able to take part in the programme
Accreditation (criteria, requirements, process)						Benefits			
<p>There are two categories:</p> <ul style="list-style-type: none"> - Security and simplification. - Sanitary security and simplification. <p>The authorization process comprises seven (7) steps:</p> <ol style="list-style-type: none"> 1. Company submits the AEO Application to Customs. 2. Customs and other control authorities review the background of the company in terms of legal compliance, financial viability, period of establishment, permits and licences and debts to Customs and other authorities. 3. Customs accepts or rejects the AEO application. 4. Customs and other control authorities analyse the AEO application and the company supply chain. 						<p>Control authorities (Customs Authority, National Police, Sanitary Authority, Phytosanitary Authority and Ministry of Trade) recognize them as safe and reliable supply chain operators.</p> <ul style="list-style-type: none"> • An operations officer is assigned by each of the control authorities to provide support to the AEO's operations. • Invitation to participate in the Congress for Authorized Economic Operators. • Invitation to participate in training activities planned by control authorities for AEOs. • Reduction in the number of examinations and physical and documentary inspections for export, import and Customs transit operations by the National Tax and Customs Authority, DIAN, and reduction in physical inspections for export operations by the Colombian National Police. 			

<p>5. Customs and other control authorities conduct a visit to confirm that the requirements are fulfilled.</p> <p>6. Customs and other control authorities issue the technical concept note about the fulfilment of requirements.</p> <p>7. The Director General of Customs issues the AEO authorization.</p>	<ul style="list-style-type: none"> • Exporters and importers make their declaration directly to Customs for import, export and transit matters. • Reduction in the value of global guarantees required by Customs. • Authorization to carry out an inspection of goods for export ordered by Customs, at the exporter's premises and authorized warehouses. • Exporters may present a Global Shipping Authorization Application if they only have part loads. • If the importer is acting as a declarant, the importer may consolidate payment of any Customs duties, penalties and interest incurred. • Non-intrusive inspections by Colombian National Police for export operations, provided that the port, airport or border crossing has the technological tools to carry out this type of control. • AEO status will be used as one of the criteria considered by the Risk Management System of the Foreign Trade Single Window (VUCE) in order to obtain a faster response when evaluating applications. • Authorization to carry out the inspection of goods for export ordered by the Colombian Agricultural Institute (ICA), on the premises or authorized warehouses of the exporter, when required. • Reduced number of physical inspections for export operations by the Colombian Agricultural Institute (ICA). • Reduced number of physical inspections for export operations by the National Food and Drug Surveillance Institute (INVIMA). • Re-shipment of goods that, at the time of Customs intervention during prior and simultaneous controls, are different from the ones negotiated and which have arrived in the country due to a supplier's error. • Submission of the request for boarding authorization at the place of shipment. • No need for submission of an advance Customs declaration in cases where it is mandatory. • No requirement for guarantees for fulfilment of Customs obligations.
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Costa Rica	AEO Authorized Economic Operator of Costa Rica	2011	Export Import Maritime port operators Export load terminal	Exporters Importers Maritime port operators Export load terminal	18 Exporters and Importers 12 Importers 1 Exporter 2 Maritime port operators 3 Export Load Terminals	Executive Decree No. 38998-H, published in Official Gazette No. 91 of 13 May 2015. The reform of this Decree is in the process of being approved.	Agreement to exchange information with the United States and Mexico. Pending the signing of the Information Exchange Agreement with Colombia.	https://www.hacienda.go.cr/contenido/408-programa-oea-costa-rica	2019. The completion of the AEO regulations for land transport and the development of three (3) pilot plans to implement AEO status for maritime transport, Customs depositories and agencies and Customs agents.
Accreditation (criteria, requirements, process)						Benefits			
<p>Compliance with preconditions (3 years of Customs operations, etc.) and AEO Requirements: 1- Satisfactory record of Customs, tax and judicial compliance, 2- Administrative management, 3- Financial solvency, 4-Security measures.</p> <p>1. Presentation of the application and AEO self-assessment questionnaire. 2. Analysis and verification of admissibility of the request. -Previous documents and background check. 3. Evaluation and validation of requirements. -Field study. -Final results report. 4. Issuance of the certification.</p> <p>The certification is granted for four (4) years. During the certification validity period, operators must comply with AEO obligations.</p>						<ul style="list-style-type: none"> • National Customs Service reliable and safe company status. • AEO executive. • Advertising. • Training. • Reduction in physical and documentary controls. • Simplification and facilitation of Customs procedures and operations with respect to: <ul style="list-style-type: none"> <input type="checkbox"/> Priority attention by the Customs administration. <input type="checkbox"/> Priority in the application of Customs controls. <input type="checkbox"/> Extension of Customs schedules. <input type="checkbox"/> Choice of the place for inspection of the goods in the event of a corresponding physical review. <input type="checkbox"/> Priority for the processing and mobilization of loads at border crossings. <input type="checkbox"/> Possible mutual recognition at international level. 			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
General Customs Office of the Republic of Cuba	Authorized Economic Operator	July 20 2016	Import/export	All the operators in the international supply chain	Three (3) exporters and importers One (1) port operator	Resolution No.112 of the Head of the General Customs Office of the Republic of Cuba (19 April 2016), establishing the Pilot Project and its Annex No.1 - Protocol for the implementation of the Authorized Economic Operator Programme in Cuba. The new version of the Customs Decree which recognizes the concept of Authorized Economic Operator, together with the complementary Standard that establishes the procedure for the approval, suspension, revocation, cancellation and	Does not exist.	Under development.	Does not exist at the moment.

						renewal of Authorized Economic Operator status (has not yet come into force).			
Accreditation (criteria, requirements, process)						Benefits			
<p><u>Minimum requirements:</u></p> <ol style="list-style-type: none"> 1. Prove its legal personality and capacity. 2. Have exercised one's activity for no less than three (3) years prior to the date on which the application for the granting of AEO status is submitted. 3. Have valid licences, authorizations and registration as required for the exercise of its activity. 4. Demonstrate a satisfactory compliance trajectory for commercial operations, for no less than three (3) years prior to the date on which the application is submitted. 5. Prove the timely fulfilment of its tax and Customs obligations. 6. Not having been sanctioned during the past three (3) years of operations, at least, for serious infringements of Customs regulations. 7. Demonstrate financial solvency during the past three (3) years prior to the date of submission of the application. 8. Possess an adequate administrative management system that enables effective risk management, accredited through the corresponding documentation and whose execution can guarantee the control of its supply chain. 9. Have a financial, technical, administrative and human resources structure that guarantees the efficient exercise of its commercial activities, documented processes and transparency of its commercial records. 10. Demonstrate satisfactory levels of security, as well as ensure that the links or operators involved in their supply chain operations comply with the measures provided for each level of security; what is endorsed through agreements, questionnaires or any other verifiable document that demonstrates compliance with this requirement. 11. Not be subject to investigations for alleged crimes that may affect the supply chain, or be registered in databases of organizations/international organizations with respect to terrorism, drug trafficking, money laundering and other related crimes. 12. Other requirements that Customs deems necessary. 						<ol style="list-style-type: none"> 1. Recognition as a safe and reliable operator in the supply chain for foreign trade and foreign investment in the Republic of Cuba, by Customs as well as by agencies of the Central State Administration, high-level business management organizations, other national entities, control authorities and certifying bodies. 2. Participation in training activities scheduled by Customs for Authorized Economic Operators. 3. Be subject to a smaller number of physical and documentary controls for clearance; as well as simplified and prioritized procedures for the realization of these controls, in cases that are determined as a result of Customs risk analysis systems. 4. Greater speed and efficiency in the clearance of goods. 5. Greater level of competitiveness, better access to markets and promotion of marketing strategies, as well as heightened prestige and international recognition, once the Republic of Cuba signs Mutual Recognition Agreements with other countries. 6. Facilities granted by the Central State Administration agencies, high-level business management organizations, other national entities, control authorities and certifying companies. 7. Other Customs facilities considered appropriate to authorize. 			

<p><u>Security standards:</u></p> <ol style="list-style-type: none"> 1. Security of the goods. 2. Safety in the transportation process. 3. Safety of business associates. 4. Staff safety. 5. Security of computer systems and protection of information. 6. Security of the physical access controls. 7. Physical security of all areas. 8. Security in cargo transport units. 9. Security in work processes. 10. Other standards that Customs deems necessary. <p><u>Stages for obtaining Authorized Economic Operator certification:</u></p> <ol style="list-style-type: none"> 1. Self-assessment of the conditions and requirements established. 2. Submission of the Application Form. 3. Verification of compliance with the requirements. 4. Acceptance or rejection of the request. 5. Receipt of supporting documents and analysis of information. 6. Coordination and execution of the requirements verification visits. 7. Preparation of the Final Report. 8. Granting and renewal, if necessary, of Authorized Economic Operator status. 9. Signature of the Agreement for the granting of Authorized Economic Operator benefits. 10. Re-verification of requirements visits. 	
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Dominican Republic	Authorized Economic Operator - AEO	22 March 2012	Both	Importers, exporters, consolidators (air, freight, ocean transport)	246	AEO Decree 144-12, of 22 March 2012. Inter-institutional Agreement	United States Korea (Republic of)	-Preconditions -Requirements per operator https://siga.aduanas.gob.do/	Establish coordinated Customs clearance with other trade regulators.

				<p>Customs brokers, third party logistics providers, warehouse keepers, Free Trade Zones (FTZs), manufacturers, marine ports, authorities, airports, shipping.</p>		<p>(Signed on 23 February 2012).</p>		<p>oea/index2.html</p>	<p>-Increase the offer of benefits to companies identified by the Administration according to the level they have reached in the programme.</p> <p>Increase the number of members (300 companies).</p> <p>-Build trust among stakeholders in order to strengthen the requirement to notify Customs about infringements of Customs and fiscal regulations.</p> <p>- Sign a new MRA based on the needs of companies. Consideration may be given to Japan Customs.</p>
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Accreditation (criteria, requirements, process)	Benefits
Programme membership application process: <ul style="list-style-type: none"> • Self-assessment questionnaire • Application form • Fulfilment and verification of the previous conditions • Security profile • On-site validation and reporting of results Certification	-Express release: reduced number of physical inspections and examinations, as appropriate. -24-hour release, 7 days a week. -Assignment of Account Agents to follow-up and operationalize the benefits of AEO within Customs. -Low rate of physical inspections and examinations, as appropriate. -Rapid release times, as appropriate.

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Ecuador	Authorized Economic Operator (AEO)	18 August 2015	Operators involved in the international supply chain, irrespective the size of their business. Nowadays the Customs administration includes the following actors: Exporters, Customs Brokers,	The programme is focused on operators involved in the international supply chain, such as: manufacturers, importers, exporters, Customs Brokers, Carriers (airlines, shipping lines, inland carrier), Freight Forwarders, Deconsolidators, International Freight, Ports, Customs	Four (4) exporters One (1) Customs broker	According to Ecuadorian legislation, its AEO programme was established by COPCI ("Organic Code of Production, Commerce and Investments").			*It is expected to include two different operators this year (2018): Temporary Storage (Port and Airport). The inclusion of the other operators will take place progressively. *Continue adding new benefits to certified operators. *The AEO division has

			and Special Economic Development Zone (ZEDE) Operators.	Warehouses, Temporary Storage, Couriers, Terminal Operators. This is irrespective of the size of their business.					issued a draft government decree in order to strengthen the third pillar of the SAFE Framework of Standards. *In February 2017, an Action Plan was signed with Andean Community members, in order to sign an MRA around December 2018. *In November 2017 Ecuadorian Customs was approached by governmental entities in order to recognize the AEO Programme and possibly sign a government agreement in the future. *Gradually incorporate
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									governmental entities in the AEO Programme.
Accreditation (criteria, requirements, process)						Benefits			
<ul style="list-style-type: none"> The Applicant should begin by checking the "Basic Conditions" and "Requirements". Once the applicant's documents are completed, the entire documentation must be sent to Ecuadorian Customs. Then, the AEO division will check that all the documentation sent by the applicant has been completed according to Ecuador's AEO Programme requirements. Finally, the referred documentation, along with all necessary documented procedures, shall be available when AEO Customs officials go to assess Ecuador's AEO Programme requirements inside the company. The verification time of Ecuadorian AEO Programme requirements following submission of applicants' documents is six (6) months and may be extended according to AEO Department criteria. 						<ul style="list-style-type: none"> Increase its global trade competitiveness and, in addition, boost the company's prestige and credibility. Raise security controls in its supply chain. Priority attention in Customs processes by Ecuadorian Customs, including faster Customs clearance. Fewer post-release checks. Lower risk score in the risk assessment. Permanent assistance by a Customs officer. MRA with other countries. 			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
El Salvador	(OEA-SV) El Salvador Authorized Economic Operator	28 September 2017	Import/export	Exporters, carriers, importers, Customs brokers, warehouse operators, couriers	Two (2) importers and exporters	Single Customs Code of Central America (CAUCA) and its Regulations (RECAUCA), Manual for the AEO Accreditation Process.	Does not exist	http://www7.mh.gob.sv/pmh/es/Temas/Aduanas http://www7.mh.gob.sv/_de_El_Salvador/Operador_Economico_Autorizado_de_El_Salvador.html	Inclusion of carriers and Customs brokers in 2019 and AEO numbers are continuously expanding.
Accreditation (criteria, requirements, process)						Benefits			
General requirements: <ul style="list-style-type: none"> <input type="checkbox"/> Comply with tax and Customs regulations. <input type="checkbox"/> Adequate commercial records and internal control system. <input type="checkbox"/> Proven financial solvency. 						<ul style="list-style-type: none"> <input type="checkbox"/> Less physical inspection by Customs during the process. <input type="checkbox"/> Rapid release times. <input type="checkbox"/> Clearance of goods at the AEO's premises or at Customs' facilities. <input type="checkbox"/> Priority in the Customs administrative requests. 			

<p><input type="checkbox"/> Adequate security measures.</p> <p>Accreditation:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Submit application to the Customs authority (self-assessment, risk evaluation). <input type="checkbox"/> Documentary assessment. <input type="checkbox"/> Audit (documentary and on-site validation). <input type="checkbox"/> Certification with respect to security and simplification. <p>Certification granted (valid for three (3) years).</p> <p>Audits: Customs administration may conduct periodical post-clearance audits (PCAs).</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Priority in Customs controls, in the event of goods being selected for inspections. <input type="checkbox"/> Possibility of being considered in new trade facilitation programmes. <input type="checkbox"/> Personal attention by an Account's Official. <input type="checkbox"/> Specialized training in Customs procedures and security measures. <input type="checkbox"/> Special measures in the event of trade disruption, or high levels of threat. <input type="checkbox"/> Possibility of being recognized as an AEO by the Customs authorities of other countries.
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Guatemala	Authorized Economic Operator of Guatemala (AEO-GT)	Operational since September 2011	The entire international trade supply chain (import and export)	All operators in the international supply chain: importers, exporters, Customs brokers, logistics operators, warehouses, ports, carriers, manufacturers	35 in total: 13 importers, 8 exporters, 3 Customs brokers, 2 Customs warehouses, 2 consolidators/deconsolidators, 2 Free Zones, 1 air carrier, 1 fiscal warehouse, 1 logistics depot,	Central American Uniform Customs Code - CAUCA - and regulation - RECAUCA - Central American Customs Code Agreement of the Directors of the Tax Administration, No.14-2010	Memorandum of Understanding with the Peru Customs Service In progress: Mexico Customs Service United States	Link to AEO Programme of Guatemala Customs Service https://portal.sat.gob.gt/portal/operador-economico-autorizado/	Encourage or promote improvements to national AEO Programme legislation (2019)

					1 temporary Customs warehouse, 1 courier	and reforms (No. 17-2013, No. 3-2016 and No. 20-2016)	Customs Service		
Accreditation (criteria, requirements, process)						Benefits			
<p>Main requirements:</p> <ul style="list-style-type: none"> • At least three consecutive years of operations in international trade. • Demonstrate financial solvency to meet obligations and availability of resources to maintain and improve measures aimed at securing the goods supply chain. • Compliance with the tax and Customs legal framework during the past three years. • A CTTV system, particularly in areas identified as sensitive. This system must have links to the Customs authority; detailed drawings and updated company facilities; industrial safety technical report; annual operating plan review and maintenance of security measures; organizational structure of the company; description of the supply chain stakeholders involved in their business operations. <p>General accreditation procedure:</p> <ul style="list-style-type: none"> • Self-assessment. • Submit an application. • Information verification, both internally and externally. • Validation audit (on-site visit). • Approval by the Central Customs. • Issuance of a certificate. • Periodical checking of the documents and post-validation audit based on risk assessment. 						<ul style="list-style-type: none"> a) Agile management by the Customs service in operational aspects such as administrative management, as long as the authorized AEO-GT complies with the due process. b) Reduction in the percentage of control of their declarations and their charges. c) The right to receive personalized assistance through an account officer duly appointed by the Head of the Authorized Economic Operator Unit. d) Possibility of being recognized as an AEO-GT by the Customs services of other countries, which have similar programmes with which a mutual recognition agreement has been signed. e) The right to receive specialized training by the Guatemala Customs Service, in the area of supply chain security, international trade and Customs issues. f) Simplified and fast procedures to clear the cargo. g) Possibility of being considered as the first option in the tests for implementation of new international trade facilitation projects developed by the Guatemala Customs Service. h) Special measures in the event of computer problems affecting Customs service systems in ports, airports and borders. i) In cases where conditions and infrastructure allow it in the primary zones, have exclusive lanes for import or export clearance. j) Priority in Customs controls to which their declarations or charges are subject. k) Possibility of carrying out clearance of the goods on the premises of the Authorized Economic Operator or in another place authorized by Customs. l) Other benefits that the Customs Service may establish. 			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Jamaica	AEO (Jamaica)	28 July 2014	Importer	Importer	136	Currently being reviewed	Currently being completed	None	Commencement of Exporter programme in April 2019 Commencement of certification of brokers in 2021 Continued sensitization of logistics personnel and brokers in 2019. Continued monitoring of AEO companies.
Accreditation (criteria, requirements, process)						Benefits			
<p>STEP 1</p> <ul style="list-style-type: none"> Completion of online prequalification questionnaire, application and self-assessment questionnaire. Review of application by the Jamaica Customs Agency (JCA) to determine acceptance of application. <p>STEP 2</p> <ul style="list-style-type: none"> Initial validation. Initial validation findings report submitted to applicant. 						<ul style="list-style-type: none"> Simplification of Customs processes. Reduction in the inspection of cargo being imported and exported. Possibility of requesting a specific place for Customs inspection to be conducted. Easier access to authorizations and permits through the Public Sector Inter-Institutional Committee (PSIIC). 			

<ul style="list-style-type: none"> • 60 day validation follow-up, 60 days after the initial visit to verify outstanding requirements. • 90 day validation follow-up, 30 days after the 60 day validation follow-up to verify any additional outstanding requirements. • Completion of Final Validation Report for submission to AEO Committee. <p>STEP 3</p> <ul style="list-style-type: none"> • Review and recommendations of Validation Report by AEO Committee for status to JCA Commissioner. • Letter of denial/acceptance (30 days to submit appeal against decision in case of denial). • Where AEO status is awarded, acceptance letter and Memorandum of Understanding (MoU) is sent to the applicant for signature and returned to JCA • Commissioner signs MoU once returned. • All units are notified of a new AEO in the programme, and systems are updated. <p>STEP 4</p> <ul style="list-style-type: none"> • Should the applicant appeal against the denial decision, it is given 30 days to appeal and resolve the outstanding issues. • AEO Officer visits company to verify completion of outstanding requirements. • If completed, reports are updated for review by the AEO Committee. • STEP 3 completed. 	<ul style="list-style-type: none"> • Post-clearance documentary inspection. • Stronger strategic alliance with the Customs Agency. • Assignment of an Account Manager to each AEO. • Competitive advantage for the AEO compared to the non-AEO with regard to marketability: AEO status can lead to further business opportunities, as companies are considered secure and reliable traders. • Provides faster logistics handling. • Reduced costs as a result of the reduction in turn-around time at the ports.
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Mexico	Authorized Economic Operator	2 January 2012	Import/export	-Importer/exporter. -Road carriers. -Customs brokers. -Railway transport. -Industrial estates. -Bonded warehouses.	612 exporters and importers. 154 Customs brokers. 165 road carriers. 10 Bonded warehouses. 2 Strategic bonded warehouses.	-Customs Law: Articles 100-A, 100-B and 100-C. -Heading 7 of the General Rules for Foreign Trade.	CMAA or another legal Framework that allows information exchange.	https://www.sat.gob.mx/tramites/88401/obten-tu-certificacion-como-operador-economico-autorizado .	-Encourage cooperation with civil aviation. -Promote close collaboration with the private sector. -Increase the number of certified companies.

				-Strategic bonded warehouses. -Couriers. -Third party logistics providers.	2 Industrial estates. 2 Couriers. 947 AEOs in total. Numbers up to January 2019.				-Continue adding new benefits for certified operators.
Accreditation (criteria, requirements, process)					Benefits				
<p>Mexico's AEO process consist of the following stages:</p> <ol style="list-style-type: none"> I. Tax and Customs analysis. Conducted to verify the applicant's tax and Customs compliance status. II. Analysis of the company's security profile and validation visit. A review of documents and analysis of the company's security profile is conducted, possibly with a request for additional or missing information. Once the company meets the application requirements, a validation visit is scheduled to all of the company facilities with foreign trade operations. III. Authorization. After the AEO specialists conclude their validation report and once it is reviewed and accepted internally, the authorization is issued. <ul style="list-style-type: none"> • The certification is valid for two (2) years. 					<p>The main benefits for AEO-certified companies include:</p> <ul style="list-style-type: none"> • Simplification of administrative operations. • Reduced percentage of Customs examinations. • Expedited Customs clearance. • AEO specialist as an account executive. • Exclusive lanes. • Increased length of stay for temporarily imported goods. • Additional opportunities for amendments to Customs documentation and for corrections after Customs clearance. • A list of highway carriers, Customs brokers, railway carriers, industrial estates, bonded warehouses and couriers is published on the official website. 				

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National Customs Authority (<i>Autoridad Nacional de Aduanas - ANA</i>) Panama	Authorized Economic Operator	October 2013	Both (import/export)	Importers, exporters, Customs brokers, warehouse keepers, air carriers, couriers, highway carriers, and third party logistics providers.	24	Resolution 195 of May 2016 was officially launched; Resolution 083 of March 2016, officially created the AEO Office; Resolution 407 of June 2014, created the framework rule; Administrative Resolution 037 of February 2014, created the AEO Manual; and Executive Order 988 of October 2013 implemented the AEO Programme in Panama.		https://www.ana.gob.pa/w_oe/images/documents/manual/MANUAL_OEA.pdf	
Accreditation (criteria, requirements, process)						Benefits			
<p>The Economic Operator must satisfy the following preconditions before receiving approval:</p> <ul style="list-style-type: none"> • Demonstrated satisfactory compliance record; • Financial viability; • Administrative, accounting and logistics management. <p>The validator then confirms the information and prepares the validation of the prevention and security requirements:</p> <ol style="list-style-type: none"> 1. Administration and security management, procedures manual and risk analysis. 						<ol style="list-style-type: none"> a) Recognition as a safe and reliable AEO in the supply chain by ANA. b) Categorization in a low-risk channel in ANA's risk analysis system. c) Priority in the application of Customs controls and inspections selected by risk analysis or other risk management entities. d) Facilitated performance of the relevant controls at the operator's premises. 			

<ul style="list-style-type: none"> 2. Business partner requirements. 3. Cargo, container and conveyance security. 4. Physical access control. 5. Personnel security. 6. Cargo information security. 7. Premises security. 8. Information technology security. 9. Security training and threat awareness. 	<ul style="list-style-type: none"> e) Agility in goods clearance procedures. f) Training by ANA on subjects under its competence. g) Priority processing following an incident requiring the closing and re-opening of ports and/or borders. h) Possible international mutual recognition. i) Authorization for certified companies to use the AEO logo. j) Any other benefit that may arise through the improvement of the AEO Programme.
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
National Customs Office of Paraguay	Authorized Economic Operator	3 May 2018	Importer, exporter	Importer, exporter, Customs broker, depositary (ports), national transport company, transportation agents, freight forwarders, Remesa express company.	1	Resolution DNA N° 94/2018 Validity of the programme: 1 October 2018	None	In progress: MRA AEO "MERCOSUR" MRA AEO "MERCOSUR - Pacific Alliance" MRA "Regional/Multilateral"	-Incorporation of Customs brokers, June 2019. -Port terminals December 2019.
Accreditation (criteria, requirements, process)						Benefits			
Preconditions: a) Be an individual limited liability company, a limited liability company, a public limited company or another type of authorized company.						<ul style="list-style-type: none"> a) Possibility of carrying out early clearance. b) Lower number of physical and documentary inspections. c) Priority treatment if selected for inspection. d) Possibility to choose the place of inspection. e) Ease of access to simplified Customs procedures. 			

- b) Be legally constituted and with a minimum of three (3) years' continuous Customs operations prior to the date of application to the programme.
- c) Have an infrastructure based on its activity.
- d) Compliance with the law.
- e) Not be a debtor of tax, Customs and other obligations demanded by the foreign trade regulatory authority, as well as of any emergent obligation of any final governmental sanction, in the past five (5) years.
- f) Not have declared bankruptcy in the past five (5) years.
- g) Possess the authorizations, licences and records required by each control authority to exercise its activity.
- h) Be connected to the SOFIA information system.

Documentary requirements:

- a) Authorization for the fiscal year from the National Directorate of Customs.
- b) Unique Taxpayers Registry (RUC).
- c) Valid municipal licence.
- d) Opening balance and balance sheets for the past three (3) years, certified by the competent offices.
- e) Civil identity card of the attorneys and representatives.
- f) Deed of constitution of the company and contribution of capital.
- g) Registration in the Public Registry of Commerce.
- h) Registration in the Public Registry of Legal Entities.
- i) Merchant registration.
- j) Minutes of the last meeting for public limited companies.
- k) Accreditation of legal status of the legal representative or signatory representative.
- l) Certificates of judicial, police and tax background of the company, directors, attorneys and representatives.
- m) Bank references certified by a qualified bank.
- n) Plan of the location of the establishment/company.
- ñ) Communicate real address displaying property title or rental agreement as appropriate.
- o) Certificate stating there is no creditors' declaration.
- p) Certificate of social security compliance (IPS – Social Security Institute).

Specific security requirements:

- a) Information relating to the company.
 - General information.
 - Volume of activities.
 - Financial solvency.

- f) Recognition as a business associate by type of certification.
- g) Assignment of an AEO Operations Officer.
- h) Reduced data input requirements for the Customs declaration.
- i) Possibility of using global guarantees.
- j) Mutual recognition.

<ul style="list-style-type: none"> - Business associates. <p>b) Compliance history.</p> <ul style="list-style-type: none"> - Tax background. - Customs background. - Legal background. <p>c) Administrative security.</p> <ul style="list-style-type: none"> - Process safety. - Computer security – documentary. - Human resource security. - Business associates’ security. <p>d) Physical security.</p> <ul style="list-style-type: none"> - General requirements. - Physical security of facilities. - Security of the loading unit. - Physical access security. - Industrial safety of staff. -Safety awareness and threat training. - Security planning in the supply chain. 	
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Peru	Authorized Economic Operator	February 2013	Import and export	Exporters, importers, Customs brokers, warehouses, couriers, and gradual incorporation	101	General Customs Law Legislative Decree No. 1053 AEO Certificate Supreme Rules	None	Information about the programme is available at: http://oea.sunat.gob.pe/	Increase the number of AEO companies. Incorporate other operators. Sign MRAs with other Customs administrations.

				of other operators		Decree No. 184-2016-EF AEO General Certification Procedure Resolution No. 35-2016-SUNAT/5F0000		Accreditation criteria are available at: http://www.sunat.gob.pe/legislacion/procedim/despachos/peradores/procGeneral/despa-pg.29.htm	Develop further benefits for AEOs. Participation of other government agencies. Automation of certification process.
Accreditation (criteria, requirements, process)						Benefits			
<p>General requirements:</p> <ul style="list-style-type: none"> • Satisfactory records of compliance with regulations in force. • Proper system of accounting and logistics records allowing traceability of operations. • Financial soundness properly proven. • Adequate security level. <p>Accreditation:</p> <ul style="list-style-type: none"> • Self-assessment questionnaire. • Submit the application to Customs. • Submit the documentation to Customs. • Documentation review. • Validation visits. • Overall assessment. • Certification <p>Certification:</p> <ul style="list-style-type: none"> • The certification is issued by the Customs Administration (SUNAT). Its validity is undefined. • Annual maintenance: verification of maintenance requirements based on risk analysis. <p>The grounds for suspension and cancellation of the AEO certificate are laid down in the legislation.</p>						<p>AEO companies have 31 Customs benefits relating to:</p> <ul style="list-style-type: none"> • Reduced examination rates of cargoes at export and import according to risk; • Priority with respect to handling clearance formalities; • Direct export from the business site; • Verification of Customs value in post-clearance audit • Nominal guarantee for clearance of goods under the import procedure in the form of urgent or advance clearance and temporary admission; • Reduced guarantees; • Acting directly as a Customs broker without security; • Assigning an AEO accounts executive for specialized guidance and assistance to help companies; • Priority in handling trade formalities such as modifying or rectifying data; • Preferential treatment during extraordinary control activities; • Preferential treatment in processing claims and for settling requests for the reimbursement of Customs duties; • Preferential treatment in different Customs procedures; • Preferential service during emergencies or the potential closing of ports and/or airports; • Training in Customs matters and supply chain security. 			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
United States	Customs Trade Partnership against Terrorism (CTPAT)	NOV-2001	Import/export	Importers, Exporters, Carriers (Air, Sea, Highway, Rail), Customs Brokers, Third Party Logistics Providers, Consolidators (Air Freight, Ocean Transport, NVOCC), Marine Port Authority & Terminal Operators, Foreign Manufacturers (Canada & Mexico only)	11,586 as of 1 February 2019	Security and Accountability for Every Port Act of 2006. Voluntary programme.	Yes	http://www.wcoomd.org/-/media/wco/public/global/pdf/topics/facilitation/instruments-and-tools/tools/safe-package/strategy-guide-for-aeo-mutual-recognition.pdf?d=b=web https://www.cbp.gov/border-security/ports-entry/cargo-security/c-tpat-Customs-trade-partnership-against-terrorism/apply/security-criteria	None
Accreditation (criteria, requirements, process)						Benefits			
<ul style="list-style-type: none"> • Certify security profile within 90 days once all information has been provided to CBP. • Conduct an on-site validation – within one year of certification. • Require that Partners update their security profile and risk assessments on an annual basis. • Conduct revalidations within four (4) years of the initial validation or sooner based on risk as assessed by CBP. 						<ul style="list-style-type: none"> • Reduced examination rates • Eligibility to participate in other US Government Programs, e.g. Free and Secure Trade (FAST) • Stratified exam benefit for importer partners • Front of the line processing • Business resumption • Expedited trade processing • Access to a Supply Chain Security Specialist (SCSS) • Penalty mitigation • Benefits through mutual recognition 			

						Programme operational). *No. 62/2014 (regarding the designation of members to the Advisory Committee). *No. 10/2015, No. 33/2015, No. 3/2018, 38/2018 (concerning the incorporation of new benefits).			
Accreditation (criteria, requirements, process)						Benefits			
<p>The accreditation process comprises three (3) different stages:</p> <p>1. Processing of the AEO application: all applicants shall submit an application form to begin the process. This application requires a declaration that they comply with the eligibility criteria. Initial verification of the level of compliance with the requirements to enter the Programme.</p> <p>2. Certification: on-site validations conducted to verify the fulfilment of requirements and a report is submitted to the Director General with a recommendation to approve or reject the company certification.</p> <p>3. Maintenance and eventual renewal: on-site validations carried out to verify the continued fulfilment of the requirements by the holder of the certification. On-site validations at the company for the renewal of the certification, which can be voluntarily requested by the holder of the certificate.</p>						<ul style="list-style-type: none"> • AEO Officer assigned permanently, to guarantee support and assistance to the companies. • Priority when selected for documentary and physical controls. • Reduction of post-clearance controls • Simplified procedures. • Fewer physical and documentary controls. • Regular training. • Updated official AEO list. 			

2. WCO FAR EAST, SOUTH AND SOUTH EAST ASIA, AUSTRALIA AND THE PACIFIC ISLANDS REGION

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Department of Home Affairs and the Australian Border Force (ABF)	Australian Trusted Trader	1 July 2016	Businesses who import and/or export as well as service providers (e.g. Customs brokers and freight forwarders)	Australian Trusted Trader is open to any Australian businesses who import and/or export as well as service providers (e.g. Customs brokers and freight forwarders).	As at 31 January 2019 there were 317 accredited Australian Trusted Traders	Australian Trusted Trader assesses businesses against qualification criteria set out in the <i>Customs (Australian Trusted Trader Programme) Rule 2015</i> . Traders may also be subject to penalties under the Infringement Notice Scheme and various strict liability offences under the <i>Customs Act 1901</i> .	Australia's CMAA (and other treaties) are available at: https://dfat.gov.au/international-relations/treaties/Pages/treaties.aspx	MRAs are in place with Customs/Border Services in: Canada, China, Chinese Taipei, Hong Kong (China), Republic of Korea, New Zealand, and Singapore.	Initiatives being explored include secure trade lanes, cross collaboration with border agencies and expansion of benefits for Trusted Traders.
Accreditation (criteria, requirements, process)						Benefits			
Australian Trusted Trader assesses business against the qualification criteria set out in the Customs (Australian Trusted Trader Programme) Rule 2015 (the Rule). The Rule is summarized below, and includes the requirements under which the Comptroller-General of Customs may enter into an agreement with an entity as a Trusted Trader. The requirements are not prescriptive about the types of programmes and processes that businesses must have in place, but are risk-based. Entities must demonstrate a secure supply chain and trade compliance history.						Australian Trusted Trader trade facilitation benefits include: <ul style="list-style-type: none"> • Australian Border Force Account Manager • Australian Trusted Trader Logo • Differentiated Examinations • Monthly Cargo Data Requests • Priority Processing • A 'seat at the table' with Government • Streamlined access to the APEC Business Travel Card 			

<p>The Rule (and its explanatory notes) provides for the variation, termination or suspension of Trusted Trader agreements by the Comptroller-General of Customs. Trusted Traders may also be subject to penalties under the Infringement Notice Scheme and various strict liability offences under the Customs Act (1901). The Department of Home Affairs works with Trusted Traders to ensure compliance.</p> <p>The Customs (Australian Trusted Trader Programme) Rule 2015: Part 2-Qualification criteria 7. Status and experience of entity (1) The entity is an entity within the meaning of the A New Tax System (Goods and Services Tax) Act 1999. (2) The entity has an ABN. (3) The entity has been undertaking an activity or activities (which need not have been the same activity or activities) that form part of an international supply chain for at least two (2) years before the entity's nomination under section 176B of the Act.</p> <p>The entity completes an on-line application to determine whether it meets initial eligibility criteria of an Australian Business Number and two (2) years' trading history; and provides information against The Rule. The ABF then undertakes an assessment against qualification criteria including:</p> <ul style="list-style-type: none"> • a review of the entity's documentary application, and • physical validation of an entity's supply chain security and trade compliance practices. <p>If the application is approved, the entity will enter into an Australian Trusted Trader Agreement with the Government. This outlines the conditions of Australian Trusted Trader accreditation and the trade facilitation benefits available. The Department of Home Affairs and ABF work with accredited Trusted Traders to manage ongoing compliance, including through periodic revalidation.</p>	<ul style="list-style-type: none"> • Simpler TSS visa sponsorship • Customs Duty Deferral • Consolidated Cargo Clearance • Australian Trusted Trader Origin Advance Ruling • Mutual Recognition Arrangements
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
China	Enterprise Credit Management Programme	1 April 2008	Import/ Export	Importers, Exporters, Manufacturers, Customs Brokers, Warehouses, or other	Advanced Certified Enterprises: 3,366; General Certified Enterprises: 30,145 (by 31 January 2019)	Measures of the General Administration of Customs of the People's Republic of China for Enterprise Credit Management (MECM)	AEO Programme	None	None
Accreditation (criteria, requirements, process)						Benefits			
Criteria of Certified Enterprises of the Customs Administration.						<p>The following management measures shall apply to general Certified Enterprises:</p> <ol style="list-style-type: none"> 1. The average inspection rate for imported and exported goods 50% lower than that of general-credit enterprises. 2. Priority processing for import and export clearance formalities. 3. The amount of Customs deposit lower than the total amount of payable taxes or that prescribed by the General Administration of Customs. 4. Other management measures provided by the General Administration of Customs. <p>In addition to the benefits applicable to general Certified Enterprises, the following management measures shall also apply to Advanced Certified Enterprises:</p> <ol style="list-style-type: none"> 1. The average inspection rate for import and export goods 20% lower than that of general-credit enterprises. 2. Able to apply for the exemption of a guarantee. 3. Reduced frequency of auditing and inspection. 4. Declaration made to Customs prior to the arrival of export cargoes in the Customs supervision area. 			

	<ol style="list-style-type: none"> 5. Coordinators designated by the Customs administration. 6. Benefits offered by the Customs administrations of the countries or regions with mutual recognition of AEOs. 7. Joint incentives provided by other relevant state departments. 8. Priority for Customs clearance after the resumption of international trade interrupted by force majeure. 9. Other management measures provided by the General Administration of Customs.
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Fiji Revenue and Customs Service	AEO Programme	Pilot 01/06/18 Official 25/01/19	Import and Export	Importer, Exporter, Manufacturer	7	Section 2 (1) of Customs Act Section 92 A of Customs Act AEO Framework	Hong Kong, China	AEO Framework AEO Validation Matrix https://www.frcs.org.fj/wp-content/uploads/2018/07/AEO-Framework-.pdf AEO Flyer http://intranet.frcs.org.fj/GCAO/Posting	New AEO intake Signing of MRA by 2021
Accreditation (criteria, requirements, process)						Benefits			
Criteria: <ul style="list-style-type: none"> • An excellent level of compliance; • Proper management of records and internal control; 						<ul style="list-style-type: none"> • Removal of Bond Guarantee; • Removal of Bank Guarantee; 			

<ul style="list-style-type: none"> • Proven financial viability; • Robust supply chain security. <p>Requirements:</p> <ul style="list-style-type: none"> • Compliance with Fiji's legislation; • Meet the standards under the Fiji AEO Framework. <p>Process:</p> <ul style="list-style-type: none"> • Expression of interest; • The company will gauge itself against the Validation Matrix and submit the required details; • The AEO Validation team will conduct site visits to inspect and access the company as per the Validation Matrix; • Membership will be reviewed every two years. 	<ul style="list-style-type: none"> • Introduction of Deferred Payment System (DPS) to allow a member to pay its dues on the last working day of the month. • Removal of late payment fee, to be borne by Revenue and Customs; • Easy access to senior Tax and Customs officials. • Minimal intervention in the movement of cargo. • Priority counter services. • Expedited processing of application.
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Hong Kong, China	Hong Kong Authorized Economic Operator Programme	02.04.2012	Import and Export	All local operators engaging in international supply chain activities	By January 2019, 50 local companies (including nine (9) SMEs) were accredited as Hong Kong AEOs	Not applicable Voluntary participation	None	Guidelines on Hong Kong Authorized Economic Operator (HK AEO) Programme (http://www.Customs.gov.hk/en/trade_facilitation/aeo/contact/aeo_en_guidelines.pdf)	To develop MRAs with other Customs administrations
Accreditation (criteria, requirements, process)						Benefits			
Requirements:						Benefits:			
<ol style="list-style-type: none"> 1. A history of good compliance with Customs requirements. 2. Good maintenance of verifiable commercial records. 						<ol style="list-style-type: none"> 1. Fewer Customs inspections. 2. Prioritized Customs clearance. 3. Enhanced goodwill as a secure trader with industry "kitemark", boosting Customs confidence. 			

<p>3. Proven financial solvency. 4. Appropriate security and safety measures.</p> <p>AEO status: Tier 1 and Tier 2.</p> <p>Process:</p> <ol style="list-style-type: none"> 1. Companies conduct a self-assessment of their internal policies and operational procedures against the pre-determined criteria set under the Hong Kong AEO Programme. 2. Companies submit applications to Customs. 3. Customs conducts a documentary check and on-site validation visits. 4. Customs grants AEO status and issues certificates to companies which fulfil the predetermined criteria set under the Hong Kong AEO Programme. 	<ol style="list-style-type: none"> 4. Strengthened competitiveness and marketability. 5. Reduced stock loss, theft and pilferage. 6. Privileged benefits granted by other economies under MRAs.
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
India	Indian AEO Programme	23.08.2011	Both	Importers, Exporters, Logistic Service Providers, Custodians or Terminal Operators, Customs Brokers and Warehouse Operators	2,402 (as on 31.12.2018)	1. Circular No. 33/2016 - Customs, dated 22.07.2016 2. Circular No. 3/2018 - Customs dated 17.01.2018 3. Circular No. 26/2018 - Customs dated 10.08.2018	-	-	<ul style="list-style-type: none"> • 3,500 AEOs by 31 March 2019. • Conclude MRAs with major trade partner nations.

						4. Circular No. 51/2018- Customs dated 07.12.2018			
Accreditation (criteria, requirements, process)						Benefits			
<u>Criteria and requirements:</u> <ul style="list-style-type: none"> • Have handled at least 25 export and import documents in the past financial year. • Should undertake Customs-related work. • Be a part of the international supply chain • Have had business activity for three financial years (can be waived in deserving cases). • MSME - no requirement for mandatory trade (export/import) by value or volume to facilitate and support MSMEs. <p>General requirements:</p> <ul style="list-style-type: none"> ❖ Compliance with Customs requirements ❖ Satisfactory system for management of commercial records ❖ Financial viability ❖ Consultation, cooperation and communication with Customs ❖ Staff education, training and awareness ❖ Information exchange with Customs ❖ Commitment to monitoring and reporting <p>Security requirements:</p> <ul style="list-style-type: none"> ❖ Procedural security ❖ Cargo security ❖ Conveyance security ❖ Premises Security ❖ Personnel Security ❖ Trading partner security ❖ Security training and threat awareness ❖ IT security <p><u>Process:</u></p> <ul style="list-style-type: none"> • There are multiple tiers of certification in the new AEO Programme. For importers and exporters there are three tiers providing varying levels of benefits: 						<u>Benefits:</u> The major benefits of AEO certification are: <ol style="list-style-type: none"> 1. Inclusion of direct port delivery of imports for AEOs. 2. Inclusion of direct port entry for factory-stuffed containers intended for export by AEOs. 3. Provision of deferred payment of duties – delinking duty payment and Customs clearance for AEO T2 and AEO T3. 4. Benefits of Mutual Recognition Agreements with other Customs administrations for AEO T2 and AEO T3. 5. Fast tracking of adjudications and refunds, including IGST refunds and disbursal of drawback. 6. Priority in processing and clearance of goods. 7. Tier-based bank guarantee waivers. 8. Designated Client Relationship Managers at each port to facilitate AEO certificate holders. 9. Self-declaration of Standard Input-Output Norms (SION) AEO exporters in cases where SION is not notified. 			

<p>a. AEO T1 – verified on the basis of document submission only. At present, it is fully web-based.</p> <p>b. AEO T2 – in addition to document verification, onsite verification is done.</p> <p>c. AEO T3 – in addition to document verification, onsite verification is done and accreditation of all business partners is required.</p> <ul style="list-style-type: none"> • AEO LO (for logistics providers, custodians or terminal operators, Customs brokers and warehouse operators there is only one tier) - in addition to document verification, onsite verification is done. <p>AEO is a voluntary compliance programme. The programme uses a ‘trust but verify’ approach with the trade community. To apply to the programme, a prospective AEO certificate holder submits basic company information and a security profile as per the annexure in the circular. The AEO team checks on the company in terms of its general compliance, legal compliance, management of commercial and transport records, financial solvency and safety, and evaluates safety and security with respect to procedural security, premises security, cargo security, conveyance security, personnel security, business partner security, IT security and security training and threat awareness. The AEO team conducts an onsite visit of domestic facilities to confirm the security practices are in place and operational in case of higher certification levels. Efficient and compliant businesses are certified into the programme.</p>	
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Indonesia (Directorate General of Customs and Excise).	AEO	17 March 2015	Import and Export	Exporter, Importer, Forwarding, Customs Broker (PPJK), Container Depot, Warehousing.	110	Finance Ministry Regulation Number 227/PMK.04/2014 dated 17 December 2014.	Customs Administration	In progress with ASEAN Member countries, and Hong Kong, China.	

						DGCE Regulation Number 4/BC/2015 dated 12 March 2015.			
Accreditation (criteria, requirements, process)						Benefits			
<ul style="list-style-type: none"> - Application. - Questionnaire (self-assessment). - Document checking (e.g. self-assessment questionnaire, internal control organization, maturity model). - On-site visit. - Recommendation to comply with the requirements: <ul style="list-style-type: none"> a) Demonstrated compliance with Customs requirements; b) Satisfactory system for management of commercial records; c) Financial viability; d) Consultation, co-operation and communication; e) Education, training and awareness; f) Information exchange, access and confidentiality; g) Cargo security; h) Conveyance security; i) Premises security; j) Personnel security; k) Trading partner security; l) Crisis management and incident recovery; and m) Measurement analyses and improvement as referred to in letters A to I. - Conclusion (certification). 						<ul style="list-style-type: none"> - Minimal percentage of document and/or physical examination; - Priority to Customs procedure simplification; - Special services during emergency and elevated threat level situations; - Priority offer to participate in a new Customs programme; - Corporate guarantee; - Trucklossing facility; - Pre-notification; - Deferred payment; - Dedicated client manager for AEO; and/or - Overtime services in certain conditions. 			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Japan	AEO	2006 Exporters 2007 Importers. The scope of the AEO programme subsequently expanded.	Import/Export	Importers, exporters, warehouse operators, Customs brokers, logistics operators (carriers, forwarders, shipping companies, airlines), manufacturers	Importers: 97 Exporters: 239 Customs brokers: 211 Warehouse operators: 136 Logistic operators: 7 Total number: 690 (as of January 2019)	Customs laws, Cabinet Order, Ministerial Ordinance and Order of the DG of Customs and Tariff Bureau	None	None	None
Accreditation (criteria, requirements, process)						Benefits			
<p>General requirements:</p> <ul style="list-style-type: none"> Compliance record; Proper ability to conduct operations; Cargo/conveyance/premises security; Compliance programme. <p>Accreditation:</p> <ul style="list-style-type: none"> Prior consultation (voluntary); Self-assessment; Examination of documents, on-site audit => AEO status. <p>Post-authorization audit. If there is a problem – “Administrative order for improvement”. If no change – the status is revoked.</p>						<ul style="list-style-type: none"> Compliance-reflected examination and inspection; Pre-arrival lodgement of import declaration and permission; Release of cargo before duty/tax payment declaration and duty/tax payment; Periodical lodgement of duty/tax payment declaration; Waiver of the requirement to place export goods into the Customs area; Establishment of a new Customs warehouse only by notification to Customs; Compliance-reflected reduced audit for warehouse operators; No monthly fee for Customs warehouses; Simplification of Customs transit procedure; 			

	<ul style="list-style-type: none"> Lodgement of import/export declaration to any Customs offices.
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Korea (Republic of)	AEO	15.04.2009	Import/Export	9 stakeholders: Exporters (276) Importers (143) Customs brokers (105) Freight forwarders (205) Transporters (34) Sea carriers (9) Air carriers (2) Ground handlers (6) Warehouse operators (52)	832	Article 255.2 of the Customs Act Article 259.2-4 of the Enforcement Decree of the Customs Act AEO Enforcement Rule			
Accreditation (criteria, requirements, process)						Benefits			
<p>General requirements:</p> <ul style="list-style-type: none"> • Legal compliance. • Internal control. • Financial solvency. • Security management. <p>Accreditation process:</p> <ul style="list-style-type: none"> • Submit the application (self-assessment, risk evaluation, statement on AEO management, and internal AEO manager). • Audit (documentary and on-site validation). • AEO Certificate granted (valid for five (5) years, renewal within six (6) months before expiration) and an Account Manager assigned. 						<p>General benefits: simplified and fewer physical inspections, simplified Customs procedures, less financial burden, etc. The benefits differ according to the types of operators.</p> <ul style="list-style-type: none"> • Simplified and fewer physical inspections: • Fewer physical inspections by Customs in the export/import process. • Simplified procedures: • Clearance without supporting trade documents. • Exemption from pre-clearance audit as well as post-clearance audit. • Provision of Customs clearance facilities, etc. at international (air)ports to AEOs' representatives; 			

<ul style="list-style-type: none"> • Self-assessment (yearly)/post monitoring. 	<ul style="list-style-type: none"> • Less financial burden. • Exemption from the obligation to deposit collateral for import clearance. • Monthly instalment payment of Customs duties and taxes. • Penalty reduction. • Faster processing of drawback. • Other: <ul style="list-style-type: none"> - reduction in punishment for violation of Customs-related laws. - Incentive relating to bonded-warehouse, transport and factory.
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Malaysia	AEO	01.01.2010	Import/Export	Importers and Exporters, consisting of: - Licensed Manufacturing Warehouses, - Manufacturers in a Free Industrial Zone, - Other Manufacturers, - Trading Companies.	140 operators, consisting of 70 importers and 70 exporters.	Customs Act 1967 Standing Instruction No. 75 – Authorized Economic Operator.	CMAA is not required; however consent from the Ministry of Foreign Affairs and the Ministry of Finance must be obtained by the Royal Malaysian Customs Department (RMCD) before initiating the MRA.	AEO Guidelines and web link http://customs.gov.my/	Expand the AEO scope to include: - Logistics Service Providers - Warehouse Operators. Increase the number of MRAs.

Accreditation (criteria, requirements, process)	Benefits
<ul style="list-style-type: none"> • General requirements: • Companies involved in importation, exportation and movement of goods. • Must have been in operation for the past three (3) years in the country. • High level of compliance with legal and regulatory requirements of the Royal Malaysian Customs Department. • No outstanding duty/tax arrears with the Royal Malaysian Customs Department. • Prior security clearance from the Royal Malaysian Customs Department and other relevant government agencies, such as the Royal Malaysian Police Department and Companies Commission of Malaysia for directors and personnel dealing with Customs clearance procedures. • A proper internal control (audit trail) of all imports, exports and movement of goods. • High-level security features in place in line with the requirements under the AEO guidelines and preferably with the internal security compliance programme. • Available facilities to pay duties and taxes via Electronic Funds Transfer (EFT). • Mandatory training on Customs procedures approved by the Royal Malaysian Customs Department are required for the personnel and its forwarding agents/Customs brokers. • Accreditation: • Submission of the application form with necessary supporting documents. • Verification of the application and the company, and the background of the directors, staff and others. • Validation audit (on-site audit). • AEO status granted by AEO Panel. 	<ul style="list-style-type: none"> • Direct release (fast clearance) from Customs control for importation, exportation and movement of goods. • Customs clearance with minimum data and a simplified process. • Self-assessed declaration in import, export and movement of goods periodically in accordance with specific schedules. • Deferred payments of duties/taxes via Electronic Fund Transfer (EFT). • Simplified drawback claims based on self-accounting principles.

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
New Zealand	Secure Exports Scheme (SES)	1 October 2004	Export	Exporters NB: operates from point of pack to port of loading. As part of the SES, the exporter is responsible for third party sites and logistics including transport operators and brokers	123 members (as at 31 December 2018)	Customs and Excise Act 2018, Section 281 and Schedule 6	Not a prerequisite	SES criteria available on NZCS website in form of Fact sheets 34A to 34D	None
Accreditation (criteria, requirements, process)						Benefits			
Accreditation (components, process)						Benefits			
<ol style="list-style-type: none"> 1. Exporter lodges application to join SES. Application must be supported by a security plan, process map, site plan and a security plan from its transport operator(s). The security plan documents the policies, processes and procedures that the exporter has in place that show that its export products are securely packed, accurately accounted for, sealed with a New Zealand (NZ) Customs-approved seal and securely transported to the point of export from NZ. If they use a third party site to pack their export products into a container then a further security plan and site plan are required. 2. The validation process is undertaken by NZ Customs. This process includes a data integrity check on export documentation, Customs data base check, a Situation Report is requested from NZ Customs' intelligence Unit and site validation visits undertaken. 						<ol style="list-style-type: none"> 1. Reduced export transaction fees for lodgement of all export entries. 2. Lower potential for intervention by NZ Customs which allows more time to load shipments and complete export documentation, lowering compliance costs. 3. Provides access to border clearance with countries that have a mutual recognition arrangement (MRA) with NZ Customs. 4. NZ Customs can provide advice and assistance for unexpected issues in respect of export goods with overseas border agencies that have a MRA with NZ Customs. 			

<ol style="list-style-type: none"> 3. On completion of the validation process, a quality assurance check is undertaken on the application file to ensure the above processes have been completed and a Management Report is compiled recommending the application be approved or declined. 4. Manager Service Delivery signs off on the recommendations in the Management Report. 5. If the application is declined the exporter is advised in writing on the reasons. <p>If the application is approved, NZ Customs and the exporter sign an approval document. This numbered approval document covers all the conditions the exporter must adhere to and includes a Customs-approved seal that must be used to seal SES export containers.</p>	
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Singapore	Secure Trade Partnership (STP)	25.05.2007	Import/export	Singapore's STP is open to all entities within the supply chain. This includes importers, exporters, manufacturers, warehouses, Customs brokers, freight forwarders and carriers.	Number of existing operators for Singapore is 183	None	Not required	There are four (4) fundamental areas involved in the AEO Programme's Comparison Procedure: (i) Programme Comparison (i.e. side-by-side paper comparison) (ii) Joint Site Validation in both partner Customs	None

								administratio ns (iii) MRA Text Negotiation and Signing of the MRA Text (iv) Imple mentation of the MRA Details are available at https://www.customs.gov.sg/businesses/customs-schemes/licences-framework/secure-trade-partnership-stp	
Accreditation (criteria, requirements, process)						Benefits			
<p>General requirements: Under the STP Guidelines and Criteria, companies are required to:</p> <ul style="list-style-type: none"> • Have a robust security management system; • Conduct risk assessment of their business operations; • Implement the stipulated security measures under the STP guidelines and Criteria (consistent with the WCO SAFE Framework of Standards) to secure their supply chains. <p>Accreditation: Companies applying for certification under the STP programme will need to submit the application form, completed TradeFIRST self-assessment checklist and supporting documents.</p>						<ul style="list-style-type: none"> • Cargo less likely to be inspected; • STP – Serves as “Quality Mark”, enhanced branding (recognized as a low-risk company); • Reduced inspection or expedited clearance if the certified status is also recognized by overseas countries through a Mutual Recognition Arrangement (MRA); • Automatic recognition as a known consignor (KC) under the Regulated Cargo Agent Regime (RCAR); • Designated account managers; • Trade Facilitation benefits under TradeFIRST bands; • Companies who wish to enhance their capabilities in supply chain security may get funding or assistance through training 			

<p>A validation of all sites of the company will then be conducted by Singapore Customs.</p> <p>The certification will be valid for a period of up to three (3) years.</p> <p>Details are available at https://www.customs.gov.sg/</p>	<p>assistance schemes and development programmes offered by other government agencies.</p>
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Thailand	Authorized Economic Operator (AEO)	February 2011 for Importers /Exporters	Import/ Export	1. Importers/ Exporters 2. Customs brokers	Importers/ Exporters: 178 Customs Brokers: 176 Total number: 354 operators (30 January 2019)	1. Customs Notification 120/2561 B.E. (for Importer/Exporter). 2. Customs Notification 121/2561 B.E. (for Customs broker).	None	None	1. Expanding the amount and type of AEOs. 2. Increasing the number of MRAs.
Accreditation (criteria, requirements, process)						Benefits			
<p>General requirements:</p> <ul style="list-style-type: none"> • Be a juristic person registered in Thailand with paid-up capital of five (5) million baht for an importer-exporter and one (1) million baht for a Customs broker; • Have stable financial status based on the profit shown in the financial statement certified by an auditor and submitted to the Ministry of Commerce. In that regard, the applicant's business must have been profitable for the past three (3) accounting years, retrospectively; • Operate in the import/export or Customs broker business for over three (3) years; • No serious violation of Customs law and Customs-related laws within three (3) 						<ul style="list-style-type: none"> • Privileges for Customs procedures covering import, export and re-export; • Tax privileges to be granted in terms of more speedy tax refund and compensation; • Privileges for using a guarantee as a standardized Authorized Economic Operator with respect to placing a guarantee on transshipment and transit; • Privileges for legal cases under the conditions specified by the Customs Department; 			

<p>years.</p> <p>Application, verification and authorization process:</p> <ul style="list-style-type: none"> • The applicant submits an application form with supporting documents and the completed self-assessment checklist; • The submitted application form and security profile will be examined to see whether or not they meet AEO requirements; • Thai Customs conducts an on-site visit. (validation visit); • Thai Customs will notify the applicant of the approval or non-approval of the application within 90 days after the submission of the application form. 	<ul style="list-style-type: none"> • Exports will be recognized by other Customs administrations upon on Mutual Recognition Arrangement; • Other qualified privileges will be announced by the Director General of Customs; • Expedited processing for duty drawback, bonded warehouse, Customs Free Zone, etc.; • Privileges concerning the reduction of time-consuming administrative procedures for minor Customs offences concerning false declarations, such as cases not involving any change in the amount of tariffs and taxes.
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Vietnam	AEO	13/05/11 (pilot implementation); 27/06/13 (official implementation)	To apply the priority regime in the state management of Customs to business satisfying the conditions specified in Circular No	- Export enterprises - Import enterprises - Customs brokers - Key investment project approved by the Prime Minister	65 (12/2018)	-	- Early 2019: A circular was issued amending Circular No 72/2015/TT-BTC on AEO, including new regulations to narrow down the difference between t	AEO	None

			72/2015/T T-BTC				Vietnam's regulations and SAFE Framework.		
Accreditation (criteria, requirements, process)						Benefits			
<p>I. Application for recognition of prioritized enterprises:</p> <p>1. Any enterprise that satisfies the conditions prescribed in this Circular and wishes to apply the priority policy shall submit an application to the Customs Department of the province where the Headquarters of the enterprise is located. The application shall include:</p> <p>a. The written request: one (1) original;</p> <p>b. Audited financial statements for the past two (2) fiscal years: one (1) photocopy;</p> <p>c. Audit reports for the past two (2) fiscal years: one (1) photocopy;</p> <p>d. The inspection conclusions for the past two (2) years (if any): one (1) photocopy;</p> <p>dd. The description of the internal management system of the enterprise, fully describing the processes to manage, monitor and control its entire operation, and controls on the security and safety of its supply chain for exported and imported goods: one (1) original;</p> <p>e. The commendation certificate, quality certificate (if any): one (1) photocopy.</p> <p>2. The investor who wishes to apply the priority policy for a major investment project agreed by the Prime Minister before it is at the licensed investment in fundamental construction phase shall submit an application to the General Department of Customs. The application shall include:</p> <p>a. The written request for application of the priority policy and the commitment to carry out the project on schedule: one (1) original;</p> <p>b. The investment certificate, economic and technical report: one (1) photocopy.</p> <p>II. Inspection of conditions for recognition of prioritized enterprises:</p> <p>1. Inspection of applications</p> <p>The Customs Departments in provinces and cities shall inspect the completeness, legality and validity of the applications submitted by enterprises under the provisions of Clause 1 of Article 18 of this Circular; compare information provided by enterprises, collect</p>						<p>I. Priorities during clearance stage.</p> <p>II. Exemption from document check and physical inspection.</p> <p>III. Customs' clearance with incomplete declarations.</p> <p>IV. Priority when conducting Customs procedures:</p> <p>1. Enterprises shall be given priority by the Customs authority for physical inspection of goods by scanners for extraordinary inspections to assess compliance with the Customs declaration.</p> <p>2. If the enterprise encounters difficulties with Customs clearance, the Sub-Department of Customs shall reply in writing within eight (8) working hours from the time the difficulties arise.</p> <p>3. The enterprise shall be allowed to undergo Customs inspection/control first by the Customs authority.</p> <p>4. If an enterprise wishes to check or take a sample of goods, it will be allowed to do so.</p> <p>5. The enterprise shall be given priority for loading, unloading, transfer and receipt of goods by the port/warehouse operator.</p> <p>V. Specialized inspection:</p> <p>1. If goods are subject to specialized inspection, the Customs authority shall accept the declaration of the enterprise on goods meeting the specialized regulations for Customs clearance. The enterprise shall retain adequately the specialized inspection results of competent state management agencies and present them upon request of the Customs authority.</p> <p>2. The enterprise is allowed to transfer imported goods to its warehouses for preservation while awaiting specialized inspection results.</p> <p>3. If it is necessary to take samples for inspection, the enterprise shall be given priority for sampling the goods.</p> <p>VI. Tax procedures:</p>			

<p>information about the enterprises in administrative areas with conditions for application of priority status specified in Chapter III of this Circular.</p> <p>In case the enterprise does not meet the conditions for application of priority status as prescribed, the Customs Departments in provinces and cities shall reply in writing and clearly state the reasons.</p> <p>2. On-site inspection</p> <p>a. If the documentary inspection result shows that the enterprise satisfies all conditions for application of priority status, the Customs Department of the province and city shall conduct an inspection at the enterprise's premises (hereinafter referred to as on-site inspection). The contents of an on-site inspection shall include:</p> <p>a.1. Inspection of the information declared by the enterprise in the application for recognition of prioritized enterprises;</p> <p>a.2. Comparison of the on-site inspection results with documentary inspection result reports;</p> <p>a.3. Post-clearance inspections at the declarer's premises to assess compliance with the law if, over the past twenty-four (24) months before the date on which the enterprise submits a written request for recognition of prioritized enterprises, the enterprise has conducted post-clearance inspections to assess compliance with the Customs and tax legislation.</p> <p>III. Decision on recognition of prioritized enterprises:</p> <p>1. If the enterprise fails to satisfy all conditions according to the reports of the Customs Department of the provinces and cities, Customs data, other collected information and verification results of additional information (if any), the General Department of Customs shall send a notification to the enterprise and provide an explanation.</p> <p>2. In case the enterprise meets the conditions for application of priority status, within ten (10) working days, the Director of the General Department of Customs shall sign the Decision on recognition of prioritized enterprises.</p> <p>IV. Effective period of the priority status: thirty-six (36) months from the date of signing the priority status.</p>	<p>1. Tax shall be refunded first and the inspection shall be conducted later.</p> <p>2. The enterprise shall be allowed to submit the annual statement for imported goods for processing imported goods for export production within ninety (90) days after the end of the enterprise's fiscal year. Based on such an annual statement, the Customs authority shall enter data into the Customs electronic data processing system as prescribed, before conducting an inspection.</p> <p>3. The enterprise shall be given priority in tax procedures for exported and imported goods in accordance with the regulations of legislation on taxation.</p> <p>VII. Indirect export and import procedures.</p> <p>Indirectly exported and imported goods (goods that are delivered to another entity in Vietnam appointed by the overseas importer); raw materials, components and spare parts used for production of enterprises bought from bonded warehouses may be imported before the Customs declaration.</p> <p>VIII. Post-clearance inspections.</p> <p>1. The enterprise shall be given priority for exemption of post-clearance inspections at the declarer's premises, except if there are signs of law violations.</p> <p>2. The Customs authority shall conduct a post-clearance inspection at the declarer's premises not more than once over three (3) consecutive years on the basis of risk management from the date it is recognized as a prioritized enterprise by the Director of the General Department of Customs, except if there are signs of violations of Customs legislation.</p>
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V. Suspension of application of priority policy:

1. In case the enterprise has not fulfilled its responsibilities as stipulated in Article 45 of the Law on Customs when notified by the Customs authorities, the Customs authority shall suspend the application of the priority policy for sixty (60) days.

2. During the suspension period, the prioritized enterprise shall fulfil its responsibilities as stipulated in Article 45 of the Law on Customs and remedy errors (if any), and the Customs authorities shall cancel the decision to suspend the application of the priority policy.

VI. Termination of priority policy:

1. The enterprise shall be subject to termination of the priority policy in the following cases:

- a. It no longer meets any of the conditions for the application of priority policy under the provisions of Chapter III of this Circular;
- b. It does not implement the provisions of Article 45 of the Law on Customs on expiry of termination of the application of the priority policy;
- c. It requests termination of the application of priority policy.

2. If the enterprise is subject to termination of the priority policy, it shall not be considered and recognized as a prioritized enterprise by the General Department of Customs for the next (two) years.

3. WCO EUROPE REGION

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Armenia	AEO	05-07-2014	Export, Import	Exporter, Importer, registering entities in the field of Customs affairs (Customs representatives, Customs carriers, representatives of Customs warehouses, temporary storage warehouses, free warehouses)	1	The Agreement of 11 April 2017 on "Customs Code of the Eurasian Economic Union" (EEU). Law of the Republic of Armenia "On Customs regulation"	According to the international documents of the Union, provided by the EEU Customs Code, special simplified procedures with a third party may be supplied to the Authorized Economic Operators of non-member states of the Union on the basis of reciprocity	None	None

Accreditation (criteria, requirements, process)	Benefits
<p>The conditions for including a legal person in the Register of Authorized Economic Operators by way of issuance of the first type of certificate shall be as follows:</p> <p>1- Carrying out of foreign economic activity by that legal person, carrying out of the activity as a Customs representative, temporary storage warehouse, Customs warehouse keeper in the field of Customs affairs for at least three (3) years, or carrying out of the activity as a Customs carrier for at least two (2) years before the day of filing an application with the Customs authority for inclusion in the Register of Authorized Economic Operators (hereinafter referred to as "the application" in this Chapter), during which:</p> <ul style="list-style-type: none"> • The persons who carry out foreign economic activity, except for the activity of providing services related to the transportation of goods, have submitted for each year declarations of goods in the quantity prescribed by the legislation of the Member States on Customs regulation, but no less than ten (10), or the total cost of the goods transported across the Customs border of the Union for each year amounts to the value prescribed by the legislation of the Member States on Customs regulations, but is no less than an amount equivalent to 500,000 euros, at the exchange rate that is current on the day of filing the application with the Customs authority; • The persons who carry out foreign economic activity aimed at providing services related to the transportation of goods have submitted at least 250 transit declarations for each year; • The persons who carry out activities in the field of Customs affairs, as a Customs representative, have submitted for each year Customs declarations in the quantity prescribed by the legislation of the Member States on Customs regulations, but no less than 200, or the total cost of the goods declared in the submitted Customs declarations for each year amounts to the value prescribed by the legislation of the Member States on Customs regulation, but is no less than an amount equivalent to 500,000 euros, at the exchange rate that is current on the day of filing the application with the Customs authority; • The persons, who carry out activities in the field of Customs affairs as a temporary storage warehouse or Customs warehouse keepers, have carried out storage of goods, the total cost whereof for each year amounts to the value prescribed by the legislation of the Member States on Customs regulations, but is no less than an amount equivalent to 500,000 euros, at the exchange rate that is current on the day of filing the application with the Customs authority; • The persons who carry out activities in the field of Customs affairs as a Customs carrier have submitted at least 250 transit declarations for each year. 	<p>The first type of certificate shall give an Authorized Economic Operator the right to benefit from the following special simplified procedures:</p> <ol style="list-style-type: none"> 1) To perform Customs operations related to the arrival of goods in the Customs territory of the Union, the departure of goods from the Customs territory of the Union, Customs declaration and the release of goods on a priority basis. 2) Not to provide security for fulfilment of the obligation to pay Customs duties, taxes, special, anti-dumping and countervailing duties when placing those goods under the "Customs Transit" Customs procedure. 3) Not to provide security for fulfilment of the obligation to pay Customs duties, taxes, special, anti-dumping and countervailing duties when releasing goods, in which case the Authorized Economic Operator acts as a declarant. 4) To release goods before submitting the declaration of goods. 5) To carry out Customs control, in case of designating it in the manner of visual Customs inspection or Customs inspection on a priority basis. 6) To recognize by Customs authorities the lead seals placed by an Authorized Economic Operator on the load compartment (sections) of vehicles or on the parts thereof as a means of identification; 7) Not to set a route for the transport of goods to be transported by an Authorized Economic Operator. 8) To participate, on a priority basis, in the pilot projects and experiments being carried out by Customs authorities aimed at reducing time and optimizing the procedure for performance of Customs operations. 9) To carry out by a transporter, being an Authorized Economic Operator, unloading, reloading (transhipping) and other loading operations with goods under Customs control and being exported from the Customs territory of the Union, except for goods

<p>2- Security for fulfilment of obligations of the Authorized Economic Operator</p> <p>3- Absence - in all Member States on the day of filing the application with the Customs authority - of liability with respect to Customs fees, special, anti-dumping and countervailing duties, penalties, interests that are outstanding within the prescribed time limit.</p> <p>4- Absence of debts (arrears) in the Member State where that legal person is registered - as of the day of filing the application with the Customs authority, in accordance with the legislation on taxes and payments (tax legislation);</p> <p>5- Absence, in all Member States, of facts of imposing, within a year before the day of filing the application with the Customs authority, administrative liability on that legal person for administrative offences for the commission of which the imposition of liability is prescribed by the legislation of Member States as a ground for rejecting inclusion in the Register of Authorized Economic Operators.</p> <p>6- Absence, in all Member States, of facts of imposing criminal liability - on natural persons of the Member States who are shareholders of that legal person, have 10% or more of stocks of the legal person seeking to be included in the Register of Authorized Economic Operators, are its founders (participants), managers, chief accountants - for crimes or criminal offences, the proceedings of which are reserved to the Customs and other state authorities, and imposition of liability for the commission of which is prescribed by the legislation of Member States as a ground for rejecting inclusion in the Register of Authorized Economic Operators.</p> <p>7- Availability of a system for registration of goods, which meets the requirements prescribed by the legislation of the Member States on Customs regulations, makes it possible to compare the information submitted to the Customs authorities during the performance of Customs operations with the information related to the performance of economic operations and which ensures accessibility (including at distance) of that information to the Customs authorities. The Commission shall have the right to set the standard requirements for the system of registration of goods.</p> <p>The conditions for including a legal person in the Register of Authorized Economic Operators by way of issuance of the second type of certificate shall be as follows:</p> <p>1- The conditions referred to in sub-points 1, 3-7 of point 1 of this Article:</p> <p>2- Compliance in terms of the financial stability of a legal person</p>	<p>being transported (conveyed) under the "Customs Transit" Customs procedure, as well as substituting the vehicles carrying out international transport of such goods with other vehicles, including by way of removing the placed lead seals and seals, without the permission of the Customs authority within the scope of activities of which the relevant action is being carried out, or without notifying the Customs authority.</p> <p>The second type of certificate shall give the Authorized Economic Operator the right to benefit from the following special simplified procedures:</p> <p>1) To temporarily store the goods of Authorized Economic Operators within the structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) of the Authorized Economic Operator.</p> <p>2) To temporarily store the goods of persons not being Authorized Economic Operators within the structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) of the Authorized Economic Operator, where this is provided for by the legislation of Member States.</p> <p>3) To deliver the goods to the Customs control zones created within the structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) of the Authorized Economic Operator, to place them in the Customs control zone, to carry out Customs control and to perform Customs operations related to the completion of the operation under the "Customs Transit" Customs procedure within such structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas);</p> <p>4) To carry out Customs control within the structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) of the Authorized Economic Operator.</p> <p>5) To perform Customs operations related to Customs declaration and release of goods within a Customs authority different from the Customs authority within the territory of activity of which the</p>
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<p>3- Possession, by right of ownership, by right of economic control, by right of operational management or by right of lease, of such structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) that are envisaged for temporary storage of goods. Where structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) are under lease, the lease contract for structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) must be concluded on the day of submission of the application for a term of at least one (1) year.</p> <p>4- Observance of the requirements prescribed by the Commission for the structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) in the territory of which temporary storage of goods will be carried out, discharge of the "Customs Transit" Customs procedure and/or Customs control over the vehicles and employees of the legal person seeking to be included in the Register of Authorized Economic Operators.</p> <p>The conditions for including a legal person in the Register of Authorized Economic Operators by way of issuance of the third type of certificate shall be as follows:</p> <p>1- The legal person has been included in the Register of Authorized Economic Operators by way of issuance of the first or third type of certificate within at least two (2) years after filing the application with the Customs authority.</p>	<p>goods are found, where those Customs authorities are located in the territory of a Member State.</p> <p>6) To carry out Customs control, in the case of designating it in the manner of visual Customs inspection or Customs inspection on a priority basis.</p> <p>7) To apply by the Authorized Economic Operator the means of identification that are used by Customs authorities.</p> <p>8) Not to provide security for fulfilment of the obligation to pay Customs duties, taxes, special, anti-dumping and countervailing duties when releasing the goods in which case the Authorized Economic Operator acts as a declarant.</p> <p>9) To release goods before submitting the declaration of goods.</p> <p>10) Not to provide security for fulfilment of the obligation to pay import Customs duties in case of postponing payment of import Customs duties where the Authorized Economic Operator is the declarant of the goods.</p> <p>The third type of certificate shall give the Authorized Economic Operator the right to benefit from special simplified procedures.</p>
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Republic of Azerbaijan	AEO	2013	Import and export operations; others	Legal persons	2	The Customs Code of the Republic of Azerbaijan. "Rules of assignment, temporary suspension and	None	None	To increase the number of persons with AEO status. To improve the legislative basis.

						<p>termination of the status of Authorized Economic Operator” approved by Resolution No. 230 of the Cabinet of Ministers of the Republic of Azerbaijan, dated 27 August 2013.</p>			
Accreditation (criteria, requirements, process)						Benefits			
<p>Authorized Economic Operator (AEO) is a legal person using simplified forms and methods of Customs control to ensure safe delivery of goods to the place of destination and to facilitate foreign trade.</p> <p>The State Customs Committee of the Republic of Azerbaijan grants certain rights to the AEO to use simplified forms and methods of Customs procedures set out in the Customs Code.</p> <p>The terms for granting AEO status are as follows:</p> <ul style="list-style-type: none"> • Ensure the delivery of goods to the destination in accordance with the safety norms and standards specified by the World Customs Organization. • Comply with the requirements of Customs and Tax legislation. • Have a satisfactory system for management of commercial and transport documents, playing an important role in terms of Customs control. • Have financial capacity to fulfil Customs duties and make other payments. • Have at least two (2) years’ experience in the field of operations. • Have the possibility of applying the relevant safety and security standards. • Have a technical base ensuring exchange of information at the proper level. 						<ul style="list-style-type: none"> • Using simplified forms and methods of Customs control. • Carrying out necessary operations related to Customs clearance in buildings and outdoor areas built or equipped in a way making it possible to carry out Customs control and excluding access by any unauthorized person. • Customs clearance of goods and vehicles brought to and taken from the Customs territory by the AEO is carried out during non-working hours as well, coordinating with the Customs authorities in writing or in electronic format for carrying out separate Customs operations aimed at facilitation of Customs clearance. • Customs clearance of goods and vehicles brought to and taken from the Customs territory by the AEO is carried out aside from the “electronic queue” electronic management system. • Submitting the simplified Customs Declaration by the AEO for placing goods under the relevant Customs procedure. 			

A legal person established in the Customs territory and meeting specified terms can submit a paper or electronic application to the Committee, as provided by the requirements of the Law of the Republic of Azerbaijan “on administrative proceedings”, to obtain AEO status.

The application must be submitted with the following documents:

- A notarized copy of the certificate of state registration (extract from public registry) or the charter of the legal person.
- A bank account document confirming his/her financial capacity to fulfil Customs duties and make other payments.
- A copy of Customs documents confirming experience in carrying out foreign economic activity for no less than two (2) years.

The compliance of the legal entity with specified terms and conditions shall be verified within thirty (30) days from the date of receipt of the application by the Committee, and if there is no reason for refusal, AEO status shall be granted. In case of detection of shortcomings in the submitted documents or during the examination, the applicant shall be notified immediately in writing. If deficiencies are eliminated within fifteen (15) days, the application shall be re-examined in a specific manner and the relevant decision shall be made.

AEO status shall be rejected in the following cases:

- When failing to comply with the specific terms.
- When there is false information in the documents submitted for obtaining AEO status.

In the case of refusal to grant AEO status, the reasons shall be stated and the person shall be informed about his/her right to appeal in administrative fashion and to go to court regarding the decision.

After elimination of any cases which formed the reason for refusal of AEO status, the person may apply again to the Committee to obtain the status.

AEO status granted by the Customs authorities of other countries may be recognized on the basis of an international agreement without causing any damage to the Customs control.

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
State Customs Committee of the Republic of Belarus	Authorized Economic Operator (an enterprise should obtain status of one of three types before the end of 2019). Three (3) types of Authorized Economic Operators (from 1 January, 2018)	2008, revision in 2010 and 2018	Import, export	Importer, Exporter, Customs Brokers, Warehouse Keepers, Warehouse for Temporary Storage Keepers, Manufacturers, Carriers.	1 st type of AEO - 6; 2 nd type of AEO - 8; 3 rd type of AEO - 11; AEOs of none of the above types - 301.	1. The Eurasian Economic Union Customs Code (EAEU CC) – criteria for accreditation, procedure for accreditation, suspension and exclusion; 2. Decision of the Board of the Eurasian Economic Commission No. 128 of 26.09.2017 – a form of application for accreditation, a list of documents attached to the application. 3. Decision of the Board of the Eurasian Economic Commission No. 131 of 03.10.2017 – criteria applied	The Republic of Belarus has concluded bilateral and multilateral agreements concerning cooperation in the Customs area with 36 countries.	-	-Signature of the first MRA (2019); - Increase in the amount of AEOs that are one of the three types (2019); - Revision of AEO criteria and obligations (2020); - Enhancement of cooperation between AEOs and Customs authorities.

					<p>to premises, vehicles, employees.</p> <p>4. Decision of the Council of the Eurasian Economic Commission No. 65 of 15.09.2017 – criteria for financial solvency.</p> <p>5. Decision of the Board of the Eurasian Economic Commission No. 186 of 19.12.2017 – a form of AEO registry.</p> <p>6. Decision of the Board of the Eurasian Economic Commission No. 129 of 26.09.2017 – a form of an AEO certificate;</p> <p>7. Decree of the President of the Republic of Belarus “On providing the Treaty application” No. 490 of 22.12.2018 – additional</p>			
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						criteria for AEO authorization. 8. Provision of the State Customs Committee No. 24 of 30.05.2014 - requirements for fixing seals.			
Accreditation (criteria, requirements, process)						Benefits			
<p>Three types of AEO.</p> <p>1. Criteria for the first type of AEO:</p> <p>1.1. At least three (3) years' foreign economic activities or activities as a Customs broker, warehouse of temporary storage keeper, or warehouse keeper. At least two (2) years' activities as a Customs carrier.</p> <p>1.2. Compliance with criteria in respect of the number of Customs declarations lodged under the terms mentioned in point 1.1 (for example, a Customs carrier should lodge at least 250 transit declarations each year within two (2) years).</p> <p>1.3. A financial guarantee. The amount of the guarantee can vary from one (1) million euro to 150,000 euro (step-by-step reduction in a guarantee sum is stipulated. If an AEO certificate has not been suspended for six (6) years, the guarantee sum can be reduced to 150,000 euro).</p> <p>1.4. There is no overdue obligation for payment of Customs duties and taxes in all the Member States of the Eurasian Economic Union.</p> <p>1.5. There is no unpaid amount according to the tax legislation of the Republic of Belarus.</p> <p>1.6. There are no administrative offences within one (1) year in all the Member States of the Eurasian Economic Union (Each Member State defines the list of offences that prevent accreditation as an AEO).</p> <p>1.7. An AEO's founder, head and chief financial officer have not violated criminal legislation within one (1) year in all the Member States of the Eurasian Economic Union (each Member State defines the list of violations that prevent accreditation as an AEO).</p> <p>1.8. A goods recording system.</p> <p>1.9. An enterprise is not in the process of liquidation or bankruptcy.</p> <p>2. Criteria for the second type of AEO:</p> <p>2.1. Criteria defined in points 1.1-1.2, 1.4-1.9.</p> <p>2.2. Compliance of requirements for premises, vehicles, employees of an AEO.</p>						<p>There are the following benefits depending on the type of AEO:</p> <p>1. An AEO's goods are considered to be low-risk goods.</p> <p>2. Priority Customs clearance of goods, Customs examination, arrival and departure of goods.</p> <p>3. There is no financial guarantee when goods are placed under the Customs transit procedure.</p> <p>4. Deferring payment of Customs duties and taxes up to 45 days.</p> <p>5. Recognition of seals fixed by AEOs.</p> <p>6. Priority participation in pilot projects.</p> <p>7. A carrier is allowed to perform cargo operations in respect of exported goods that have not been placed under the Customs transit procedure without Customs permission or notice.</p> <p>8. Temporary storage of AEO's goods at AEO premises.</p> <p>9. Delivery of imported goods directly to the AEO's premises without going to Customs.</p> <p>10. Customs examination at AEO premises.</p>			

<p>2.3. Financial solvency.</p> <p>2.4. Financial guarantee amounting to 150,000 if an enterprise produces or exports goods (meeting the criteria defined by point 2.3 is not necessary).</p> <p>3. Criteria for the third type of AEO:</p> <p>3.1. Criteria defined in points 2.1-2.3.</p> <p>3.2. Being an AEO for two (2) years.</p> <p>The procedure of AEO accreditation does not exceed 60 days and consists of the following stages:</p> <ul style="list-style-type: none"> - verification of an application and attached documents if they contain all the necessary data; - sending requests to the Customs authorities of the Member States of the Eurasian Economic Union; - verification of criteria compliance; - examination (inspection) of AEO premises; - inclusion of an AEO in the registry if all criteria are met and issuance of certification. 	
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
European Union	AEO	01/01/2018	Import Export	All operators in the international supply chain	Accepted: 23,640 Valid: <u>17,140</u> AEO-C: 8,036 AEO-F: 8,444 AEO-S: 660	Union Customs Code and its implementing and delegated acts. New AEO guidelines are in use as of 1 May 2016.	None	None	Further improve electronic AEO system (EOS). Development of the eAEO Common Trader Interface 01/10/2019.
Accreditation (criteria, requirements, process)						Benefits			

Two types of authorization

The AEOC (Customs Simplifications) enjoys easier admittance to simplifications under the Customs legislation.
The AEOS (Security and Safety) benefits from a reduction of security and safety controls upon entry and exit.
The AEOC and AEOS authorizations may be held at the same time, resulting in one combined authorization.

Conditions and criteria

Economic Operator
Established in the EU Customs Territory
Compliance with Customs legislation and taxation rules and absence of criminal offences related to the economic activity
Appropriate Record-Keeping
Proven Financial Solvency
Practical Standards of Competence or Professional Qualifications
Security & Safety

Accreditation

- In general application in the Member State where the main accounts related to the Customs arrangements are held and at least part of the AEO activities are conducted;
- Self-assessment done by the applicant;
- Thorough communication and consultation process between all Member States via the AEO Database;
- Detailed security profile;
- Compliance and solvency requirements;
- Risk assessment; security check (WCO criteria).

Union Customs Code

- Easier admittance to Customs simplifications;
- Fewer physical and document-based controls;
- Prior notification in the case of selection for controls;
- Priority treatment if selected for controls;
- Possibility to request a specific location for controls;
- Mutual recognition with third countries.

Indirect benefits

- Improved relationship with Customs;
- Reduced theft and losses;
- Fewer delayed shipments;
- Improved planning;
- Improved employee commitment;
- Reduced security and safety incidents;
- Lower inspection costs of suppliers and increased cooperation;
- Reduced crime and vandalism;
- Reduced personnel security issues;
- Improved security and communication between supply chain partners.

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Israel	AEO	2011	Export	Exporters, Customs brokers, international freight forwarders, warehouses, air cargo terminals, seaports, airlines	250	Voluntary participation Formal Customs procedure	The precondition is CMAA	Using a "Road Map/Action Plan" to guide the process Comparison of programme documents: this includes eligibility criteria, minimum security requirements, policies, etc.	None
Accreditation (criteria, requirements, process)						Benefits			
<ul style="list-style-type: none"> • Voluntary participation; • Must meet compliance requirements; • Must meet security requirements; • Application to Customs; • Validation by Customs; • Customs issues AEO standing; • Follow-up inspections by Customs; • Customs may revoke/extend AEO status. 						<ul style="list-style-type: none"> • Reduced probability for examinations; • Reduced examinations at import and export (preference given to documentary inspections); • Early stage release (document examination before arrival of goods); • Paperless procedures; • AEO point of contact; • Mutual recognition with other international AEO programmes. <p>Indirect benefits</p> <ul style="list-style-type: none"> • Lower costs; • Increased security awareness and improved process; • Reduced security and safety incidents; • Improved marketability worldwide; • Ensure the smooth and secure flow of goods. 			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Norway	AEO	03.03.2009	Import/export	All operators involved in the international movement of goods.	26	Customs Act section 3-1 (5) Customs Regulation section 3-1-20 to section 3-1-27	None	None	None
Accreditation (criteria, requirements, process)						Benefits			
<p>Requirements:</p> <ul style="list-style-type: none"> Registration in the Norwegian Business Register; Prior satisfactory compliance with Customs requirements; A satisfactory system for managing accounts and transport information; Appropriate financial solvency conditions; Appropriate safety and security standards. <p>Accreditation:</p> <ul style="list-style-type: none"> Application and self-assessment; Risk analysis and inspection (on-site); Decision on application: issue/reject the certificate; Management of authorization (monitoring and follow-up: e.g. periodical checks based on risk analysis). <p>Authorization for a period of five (5) years.</p>						<ul style="list-style-type: none"> The Customs authorities may, before the goods enter or leave the Customs territory, inform the AEO when the consignment has been selected for further physical control; An AEO may lodge pre arrival/departure notifications comprising reduced data; An AEO shall be subject to fewer physical and document-based controls than other economic operators; When goods are selected for further examination, the necessary controls shall be carried out as a matter of priority; An AEO may request that the Customs control is carried out at a location other than the Customs office involved. However, this is subject to individual agreements with the Customs authority concerned. 			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Republic of North Macedonia	AEO Programme	01.07.2009 AEO pilot launched	Import/export	Whole supply chain	One and two applications under process	Customs Code (CC) of Republic of North Macedonia (amendments 144/18) and CCIR (amendments 233/18) Operational Instruction – Guidelines on AEO	Legal basis for Customs mutual assistance is CC. So far, the Administration does not have an agreement, except in Additional protocol 5 of CEFTA	All necessary information concerning AEOs is published on the CARM website, legislation, implementing regulation, AEO Manual and procedure for validation	Increasing number of AEOs, to reach at least 20 by the end of the year. Application for an MRA within CEFTA by the middle of next year. Electronic AEO system 01.06.2019
Accreditation (criteria, requirements, process)						Benefits			
<p><u>Two types of authorization</u> The AEOC (Customs Simplifications) enjoys easier admittance to simplifications under the Customs legislation. The AEOs (Security and Safety) benefits from a reduction of security and safety controls upon entry and exit. The AEOC and AEOs authorizations may be held at the same time, resulting in one combined authorization.</p> <p><u>Conditions and criteria</u> Economic Operator. Established in the Customs territory of the Republic of North Macedonia. Compliance with Customs legislation and taxation rules and absence of criminal offences related to the economic activity. Appropriate Record-Keeping. Proven Financial Solvency. Practical Standards of Competence or Professional Qualifications. Security & Safety.</p> <p><u>Authorization</u> Issuing authorization is centralized.</p>						<ul style="list-style-type: none"> In general, depending on the type of certificate, operators can benefit from trade facilitation and simplifications, reduced waiting time and faster clearance of goods. Fewer physical and document-based controls. Prior notification in case of selection for Customs control. Priority treatment if selected for control. Possibility to request a specific place for Customs controls. Mutual recognition with third countries. <p>Indirect benefits:</p> <ul style="list-style-type: none"> Quality mark for the company. Improved relationship with Customs. Reduced theft and losses. Valuable investment for global companies. Improved planning. Improved employee commitment. Trade facilitation. Reduced security and safety incidents. Reliable trading partner. 			

<p>Validation team consists of senior Customs officers from Customs and tax procedure. Customs officers from the regional Customs house where the main accounts related to the Customs arrangements are held or where AEO activities are conducted and Customs officer from IT sector.</p> <p>Self-assessment done by the applicant.</p> <p>Communication and consultation process between other governmental bodies on detailed security profile.</p> <p>Compliance and solvency requirements.</p> <p>Risk assessment.</p> <p>Security check (WCO criteria).</p>	
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Republic of Moldova	AEO programme	03.03.2014	Import/ Export	Whole supply chain	117	MD Customs Code - Section 28 ¹ Authorized Economic Operator; Government Decision No. 647 of 07 08.2014 on the implementation of the provisions of the Customs Code; Customs Order No. 483-o of 13.11.2014 on approval of the Methodological	Association Agreement between the European Union and the European Atomic Energy Community and their Member States, on the one part, and the Republic of Moldova, of the other	MD AEO Programme is in line with EU AEO requirements.	- To amend the Methodological Norms on pre-audit procedure; - To continue monitoring and evaluation of EU-Moldova pilot project on recognition of EU AEO at Moldovan - Romanian BCP Leusen-Albita (starting from 1 July 2015);

						Norms on pre-audit procedure; Customs Order No. 50-O of 16.02.2015 for implementing Customs simplifications and benefits for Authorized Economic Operators.	part (OJ L 260, 30.08.2014, p.4-738); Additional Protocol V to the Agreement on the Accession and Amendment of the Central European Free Trade Agreement (CEFTA).		- To start the implementation of the actions according to the EU-MD AEO MRA road map (approved in November 2017); - To initiate a pilot project for AEO mutual recognition with CEFTA countries.
Accreditation (criteria, requirements, process)						Benefits			
<p>Any economic operator established in the Republic of Moldova, who is part of the international supply chain and is involved in Customs-related operations, may apply for AEO status. The AEO programme covers economic operators authorized for Customs simplification (AEOC), security and safety (AEOS) or a combination of the two.</p> <p>Criteria for granting AEO status</p> <ol style="list-style-type: none"> 1. No national public budget debts. 2. Financial solvency. 3. Compliance with Customs and taxation legislation and absence of any offences related to the economic activity. 4. Appropriate record-keeping. 5. Proven practical standards of competence or professional qualifications (applied for AEOC). 6. Appropriate security and safety measures (applied for AEOS). <p>Process</p> <p>Application and self-assessment; Risk analysis and inspection (on-site); Decision on application: issue/reject the AEO authorization.</p>						<ul style="list-style-type: none"> -Easier admittance to Customs simplifications; -Fewer physical and document-based controls; -Prior notification in case of selection for Customs control; -Priority treatment if selected for control; -Possibility to request a specific place for Customs controls; -Differed payments of Customs duties (up to 30 days); -Priority access at BCP (separate AEO lane); -Mutual recognition with other countries. 			

Management of authorization (monitoring: e.g. periodical checks based on risk analysis; re-assessment; suspension; revocation).	
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Republic of Serbia	Authorized Economic Operator	01.09.2014	Import and export	Everyone involved in the supply chain related to Customs procedures	16 AEO certificates have been issued	The provisions concerning AEO: 1. Customs Law of Republic of Serbia is currently consistent with the EU's UCC. It is being applied from mid-2019 2. The implementing provision is in line with CCC. They will be compliant with the UCC in mid-2019.	Adopted Additional Protocol 5 of CEFTA, which provides for mutual recognition of AEO status between CEFTA parties.		1-Develop an AEO strategy planning which includes the impact of implementation of the new legislation and capacity building (training) at the end of 2019. 2-Develop and introduce a specific Serbian AEO Logo.
Accreditation (criteria, requirements, process)						Benefits			
There are three different types of AEO Certificate as follows: 1. AEO Certificate – Customs Simplifications: allows economic operators to benefit from simplification provided for under the Customs rules. 2. AEO Certificate – Security and Safety: allows economic operators to benefit from						<ul style="list-style-type: none"> Easier access to Customs simplifications. Prior notification of the AEO when, as a result of security and safety risk analysis, the consignment has been selected for 			

facilitation of Customs controls relating to security and safety at the entry into the Customs territory of the Republic of Serbia or at exit from the Customs territory of the Republic of Serbia.

3. AEO Certificate – Customs Simplifications/Security and Safety: allows economic operators to benefit from both Customs simplification and facilitation as described above.

From mid-2019 and the implementation of the new Customs law, we will have two types of certificates:

1. AEO Certificate – Customs Simplification
2. AEO Certificate – Security and Safety

The following criteria must be satisfied by applicants seeking AEO status:

- 1) An appropriate record of compliance with Customs requirements over the previous period;
- 2) A satisfactory system of managing commercial and, where appropriate, transport records which allow appropriate Customs controls;
- 3) Financial liquidity; and
- 4) If necessary, appropriate security and safety standards in international trade in goods.

From mid-2019 and the implementation of the new Customs law, we will have one more criterion:

-Practical standards of competence and professional qualifications.

The process:

1. The application shall be submitted on the prescribed form to the Customs Office Belgrade;
2. The application shall be submitted along with the documents as prescribed in the Regulation on Customs-approved treatment of goods;
3. The applicant shall submit a completed self-assessment questionnaire;
4. The competent authority shall collect the necessary information and data on the applicant;
5. The Commission shall verify compliance with the criteria and requirements for issuing certificates;
6. Decision-making;

Monitoring, suspension, reassessment and revocation of AEO certificates.

further physical control. This notice shall only be provided where it does not jeopardize the control to be carried out.

- Reduced data set for entry and exit summary declarations.
- Fewer physical and document-based controls.
- Priority treatment of consignments if selected for control.
- Choice of the place of control: indirect benefit.

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Federal Customs Service (FCS) of the Russian Federation	Authorized Economic Operator (an enterprise should obtain status of one of three types before the end of 2019). Three (3) types of Authorized Economic Operator (from 1 January 2018)	2012, revision in 2010 and 2018	Import, export	Importer, Exporter, Customs Brokers, Warehouse keeper, Temporary Storage Warehouse Keeper.	1st type of AEO - 5; 2nd type of AEO - 4; 3rd type of AEO - 10; 1st and 2nd type of AEO - 1; AEO without any type - 157.	1 The Eurasian Economic Union Customs Code (EAEU CC) criteria for accreditation, procedure for accreditation, suspension and exclusion; 2 Decision of the Board of the Eurasian Economic Commission No. 128 26.09.2017 - a form of the application for accreditation, a list of documents attached to the application; 3. Decision of the Board of the Eurasian Economic Commission No. 131 03.10.2017 - criteria applied to premises,	None	None	-Signing of the first MRA (2019): The Action Plan (Road Map) for establishing the MRA between the Russian Federation and China was signed on 25.04.2019. The same Action Plan is now being prepared for signature with Turkey and the Republic of Korea.

						vehicles, employees; 4. Decision of the Council of the Eurasian Economic Commission No. 65 15.09.2017 - criteria for financial solvency; 5. Decision of the Board of the Eurasian Economic Commission No. 186 19.12.2017 - a form of AEO registry; 6. Decision of the Board of the Eurasian Economic Commission No. 129 26.09.2017 – a form of AEO certificate; 7. Federal law No. 289- FZ 03.08.2018- on Customs regulations in the Russian Federation and amendments to certain legislative acts of the Russian Federation.			
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Accreditation (criteria, requirements, process)	Benefits
<p>Three types of AEO.</p> <p>1. Criteria for the first type of AEO:</p> <p>1.1. At least three (3) years' foreign economic activities or activity as a Customs broker, temporary storage warehouse keeper or warehouse keeper. At least two (2) years' activity as a Customs carrier.</p> <p>1.2. Compliance with criteria in respect of the number of Customs declarations lodged under the terms mentioned in point 1.1 (for example, a Customs carrier should lodge at least 250 transit declarations each year within two (2) years).</p> <p>1.3. A financial guarantee. The amount of the guarantee can vary from one (1) million euro to 150,000 euro (step-by-step reduction of a guarantee sum is stipulated. If an AEO certificate has not been suspended for six (6) years, the guarantee sum can be reduced to 150,000 euro).</p> <p>1.4. There is no overdue obligation for payment of Customs duties and taxes in all the Member States of the Eurasian Economic Union.</p> <p>1.5. There is no unpaid amount according to the tax legislation of the Russian Federation.</p>	<p>There are the following benefits depending on the type of AEO:</p> <ol style="list-style-type: none"> 1. Goods of an AEO are considered to be low-risk goods. 2. Priority Customs clearance of goods, Customs examination, arrival and departure of goods. 3. There is no financial guarantee when goods are placed under the Customs transit procedure. 4. Deferring payment of Customs duties and taxes for 45 days. 5. Recognition of seals fixed by AEOs. 6. Priority participation in pilot projects. 7. A carrier is allowed to perform cargo operations in respect of exported goods that have not been placed under the Customs transit procedure without Customs allowance or notice. 8. Temporary storage of AEO's goods at AEO premises. 9. Delivery of imported goods directly to the AEO premises without going to Customs. 10. Customs examination at AEO premises.

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| <p>1.6. There are no administrative offences within one (1) year in all the Member States of the Eurasian Economic Union (each Member State defines the list of offences that prevent accreditation as an AEO).</p> <p>1.7. An AEO's founder, head and chief financial officer have not violated criminal legislation within (one) 1 year in all the Member States of the Eurasian Economic Union (each Member State defines the list of violations that prevent accreditation as an AEO).</p> <p>1.8. A goods recording system.</p> <p>1.9. An enterprise is not in the process of liquidation or bankruptcy.</p> <p>2. Criteria for the second type of AEO:</p> <p>2.1. Criteria defined in points 1.1-1.2, 1.4-1.9.</p> <p>2.2. Compliance with requirements for premises, vehicles and employees of an AEO.</p> <p>2.3. Financial solvency.</p> <p>2.4. Financial guarantee amounting to 150,000 euro if an enterprise produces or exports goods (meeting the criteria defined by point 2.3 is not necessary).</p> <p>3. Criteria for the third type of AEO:</p> <p>3.1. Criteria defined in points 2.1-2.3.</p> | |
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Swiss Federal Customs Administration	AEO	01.06.2011	Import/Export	Whole supply Chain	116 (31.12.2018)	Voluntary participation; covered under national Customs Law and Customs Ordinance	None	Customs Law Customs Ordinance Questionnaire Guidelines All on: https://www.ezv.admin.ch/ezv/fr/home/infos-pour-entreprises/declarer-des-marchandises/operateur-economique-agree-ao.html	Comprehensive review in the framework of the DazIT transformation programme (2017-2026)
Accreditation (criteria, requirements, process)						Benefits			
General requirements: 1. An appropriate record of compliance; 2. A satisfactory system of managing records; 3. Proven financial solvency; 4. Appropriate security and safety standards. Accreditation: 1. Application with the respective form and a self-assessment done by the applicant;						1. Lower risk that flow of goods into and out of Switzerland will be stopped for security examination; 2. Possibility of requesting a specific place for Customs security checks; 3. Facilitation in the form of a reduced amount of data to be provided in the summary declarations; 4. Lower controls for paper-based security inspections (audit) and physical security inspections;			

<p>2. Customs performs a risk analysis and an on-site inspection (WCO criteria); 3. Customs awards/rejects AEO status; 4. Monitoring of AEOs after authorization to ensure compliance level is maintained 5. Customs suspends/revokes AEO status (if need be).</p> <p>The conditions for acceptance and rejection of the application as well as suspension and revocation of the AEO certificate are laid down in the legislation.</p>	<p>5. Advanced notice of inspections when it does not jeopardize Customs security controls. When necessary, a physical security control may be performed even though no prior notification of inspection was given; 6. Priority treatment; 7. Lower guarantees; 8. Mutual recognition.</p> <p>Indirect benefits: 1. Reduced theft and losses; 2. Fewer delayed shipments; 3. Improved planning; 4. Improved employee commitment; 5. Reduced security and safety incidents; 6. Lower inspection costs of suppliers and increased cooperation; 7. Reduced crime and vandalism; 8. Reduced problems through recognition of employees; 9. Improved security and communication between supply chain partners.</p>
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Turkey	AEO (YY: Yetkilendirilmiş Yükümlü)	10.01.2013	Import and Export	Exporters, Importers, International Freight Carriers	416 certificates as of February, 2019.	Voluntary participation; covered under Implementing Provisions for the Facilitation of Customs Procedures (second version published in the Official Journal of the Republic of Turkey on 21.05.2014)	None	None	Expansion of the scope of the programme to the rest of the supply chain and development of MRAs with other Customs administrations.

Accreditation (criteria, requirements, process)	Benefits
<p>Only one type of certificate which includes both Customs simplification and security and safety measures.</p> <p>General requirements:</p> <ol style="list-style-type: none"> 1. An appropriate record of compliance with Customs rules and regulations; 2. A satisfactory system of managing commercial and transport records; 3. Proven financial solvency; 4. Appropriate security and safety standards. <p>Accreditation:</p> <ol style="list-style-type: none"> 1. Application to the Regional Directorate where the main accounts related to the Customs arrangements are held; 2. Pre-evaluation by the Regional Directorate (examination of submitted documents and database query); 3. On-site audit based on the Self-Assessment Form; 4. Authorization or rejection of application; 5. Monitoring of AEOs after authorization to ensure the highest compliance level is maintained. 	<ol style="list-style-type: none"> 1. Lower risk score for risk profiling within the risk management system. 2. Priority treatment if physical or paper-based controls are to be conducted. 3. Priority for border crossings. 4. Reduced data sets for entry and exit summary declarations. 5. Declarations with incomplete documentation. 6. Paperless declarations for imports and exports. 7. Guarantee facilitations (lump-sum or partial guarantee). 8. Green line facilitation (no physical or paper-based controls). 9. Approved exporter status (with authorizations on A.TR Movement Certificates and Invoice Declaration of EUR.1 and EUR.MED Certificates). 9. Right of local clearance (for imports and exports). 10. Right of authorized consignor and authorized consignee. 11. Other facilitations currently recognized for authorized traders in Turkey. 12. Use of the AEO logo.

4. WCO EAST AND SOUTHERN AFRICA REGION

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Burundi	Authorized Economic Operator	2014	Pilot phase	Exporters, Importers, Customs Agents, Manufacturers, Warehouses	Sixteen (16)	Since Burundi is a member of the East African Community, it is the regional economic operator's manual of procedures that governs the programme at the national level			
Accreditation (criteria, requirements, process)						Benefits			
<ul style="list-style-type: none"> • Accreditation application form • Self-assessment form • Conduct of an audit in the applicant company • Decision whether or not to grant accreditation by Customs • Notification of the applicant/company • Signing of an undertaking (AEO Licence) 						<ul style="list-style-type: none"> • Pre-clearance system • Clearance system • Self-management of warehouse • Inward processing • Waiver of Guarantee • Automatic declaration processing • Priority treatment 			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Kenya Revenue Authority - Customs and Border Control Department	AEO	11.2010	Import/export clearing and forwarding agents, transporters	Importers, exporters, transporters, clearing agents	130 importers/exporters 76 clearing agents; 2 transporters	-East Africa Community Customs Management Act 2004 (EACCMA) -Revised Kyoto Convention -WCO SAFE Framework of Standards	CMAA with the Republic of South Africa	MRAs will be negotiated under the umbrella of the East African Community	Increase the number of transporters in the Programme to 5% of the total by December, 2019. Expand the Programme coverage to include warehouse keepers. Automate the AEO accreditation process by December 2019. Utilize a risk analysis mechanism for regular audit of Operators to ensure consistent compliance

									with AEO requirements. Encourage participation of Small and Medium Enterprises in the Programme.
Accreditation (criteria, requirements, process)						Benefits			
<p>Criteria and requirements:</p> <ul style="list-style-type: none"> • Comprehensive company information. • Compliance with Customs laws (EACCMA and Regulations) and other national legislation pertaining to trade. • Financial viability. • Maintenance of high safety and security standards for company personnel, premises and means of transport. • Satisfactory record-keeping system. • Self-regulation and assessment. • Submit monthly reports on declarations made to Customs. • Continuous participation in activities and programmes organized by Customs. <p>Accreditation process:</p> <ul style="list-style-type: none"> • Sensitization of all stakeholders. • Application submission - completed AEO application and assessment form. • Review of the application and analysis of system reports of the applicant's declarations to assess compliance with Customs requirements. • Consultation with the Revenue & Investigation Departments and partner government agencies. • Inspection of the applicant's premises for confirmation of adherence to the authorization requirements. • Compilation of the validation report and submission of recommendations. <p>Approval of the report and accreditation of the applicant as part of the AEO Programme.</p>						<ul style="list-style-type: none"> • Expedited document processing and cargo clearance. • Guaranteed renewal of Agent's licence for three (3) years as opposed to one (1) year for non-AEO companies. • Exemption from compulsory use of Customs Electronic Cargo Tracking System for AEO transporters. • Dedicated Relationship Managers. • Pre-arrival Processing for Operators. • Easy access to information from Customs. • Blue channel which denotes direct release in the Customs declaration system. • Improved partnership model between Business and Customs. • First consideration for participation in any enhanced cargo processing programmes. 			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Mauritius	Authorized Economic Operator (AEO)	2012	Import & Export	Importer & Exporter	Three (3) existing operators under AEO programme	Customs (Cargo Community System Regulations 2008)	<p><u>Signed Agreements with the following countries</u> Netherlands, Pakistan, US, France, Belgium, Republic of Madagascar.</p> <p><u>Agreements in progress with the following countries</u> Turkey, United Arab Emirates, People's Republic of China, Afghanistan, India.</p>	None	To encourage operators to join the AEO programme
Accreditation (criteria, requirements, process)						Benefits			
Category:						Fast track for Customs clearance of goods: reduction in dwell time and costs.			
<ol style="list-style-type: none"> 1. Customs Simplification. 2. Security and Safety Facilitation. 									

<p>3. Customs Simplification/Security and Safety Facilitation.</p> <p>Process:</p> <ol style="list-style-type: none"> 1. Submission of Application Form and duly-completed Questionnaire. 2. Face vetting of the above documents. 3. Audit for the past three (3) financial years and on-site visit to ensure system security. 4. Submission of report. 5. Approval. 6. Letter to inform the applicant of appointment, including requirements to be adhered to and obligations of the operator under the AEO Programme. 	<p>The operators under the AEO programme are exempted from the submission of trade documents when processing their Customs declarations.</p> <p>If the electronic system at Customs (CMS) randomly selects any of the declarations for physical examination, such inspections are done at the premises of the operator.</p>
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Rwanda Revenue Authority: Customs Services Department	AEO Programme (WCO EAC CREATE PROJECT)	May 2013 - under pilot phase	Both	Importer, Exporter, Customs Brokers, Warehouse Keepers, Manufacturers and Transporters	34	The East African Community - Authorized Economic Operator Programme Procedure, October 2016	N/A	N/A	MRA under negotiation with the Korea Customs Service

Accreditation (criteria, requirements, process)	Benefits
<p>Eligibility Requirements:</p> <ol style="list-style-type: none"> 1. Company details. 2. Record of compliance. 3. Maintenance of records. 4. Financial solvency. 5. Security and safety standards, including trade partners. 6. Volumes of business. 7. Nature of goods traded. <p>Authorization Process and Procedures:</p> <ol style="list-style-type: none"> 1. AEO application and self-assessment form. 2. Validation. 3. Time-limit. 	<ol style="list-style-type: none"> 1. Expedited processing of entries/declarations. 2. Expedited payment of refund claim. 3. Guaranteed renewal of Customs agent's licence. 4. Priority to participate in Customs initiatives. 5. Priority treatment in cargo clearance chain. 6. Guaranteed renewal of transit goods licence and any other licences issued by Customs. 7. ECTS requirement waiver where applicable. 8. Self-management of bonded warehouse. 9. Guaranteed renewal of Warehouse Operator's licence.

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Uganda Revenue Authority	Authorized Economic Operator (AEO programme)	4 September 2013	Both	Importer, Exporter, Customs Brokers, Warehouse Keepers, Manufacturers, Freight Forwarders	60	East African Community Customs Management Act (EAC-CMA)	EAC-CMA	https://www.ura.go.ug/index.jsp	MRA with China and India

Accreditation (criteria, requirements, process)	Benefits
<ol style="list-style-type: none"> 1. Internal organization requirements: <ol style="list-style-type: none"> a) Structure; b) Staffing. 2. Contracting party requirements. 3. Security requirements: <ol style="list-style-type: none"> a) Cargo security; b) Cargo conveyance security; c) Premises security and access control; d) Personnel security; e) Information security. 4. Due Customs procedures requirements: <ol style="list-style-type: none"> a) Basic elements; b) Procedures related to declaration system. 5. Accounting, logistical and Internal control framework <ol style="list-style-type: none"> a) Accounting and logistical framework; b) Internal control framework. 6. Consultation, cooperation and communication requirement; 7. Crisis management; 8. Education, training and awareness; 9. Internal audit framework. 	<ol style="list-style-type: none"> 1. Priority treatment at all times when dealing with Customs; 2. Self-management of Bonded Warehouses; 3. Reduced rate of physical examination; 4. Priority for Customs participation; 5. Automatic renewal of Customs Licences; 6. Withholding tax exemption status; 7. Local clearance (this benefit allows AEOs under special approved circumstances to deliver cargo directly to their premises prior to completion of the Customs clearance process); 8. Choice of place for physical examination when selected for verification; 9. Guarantee Waiver (waiver of guarantee requirement under special circumstances). Under this benefit, there is a waiver of the requirement for a bank cheque when taking motor vehicles/goods from the bond for show or to an approved garage; 10. Access to restricted areas within the Customs areas; 11. Simplified re-export procedures.

5. WCO NORTH OF AFRICA, NEAR AND MIDDLE EAST REGION

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (including deadlines)
Egypt	Authorized Economic Operator (AEO-Egypt)	25/06/14	Both Import and Export	Importers, Exporters, Customs Brokers and Warehouse Keepers	119 Operators (Exporters, Importers), Customs Brokers and Warehouse Keepers	<p>The "AEO EGYPT" programme is regulated by some rules and administrative instructions as follows:</p> <ul style="list-style-type: none"> - Ministerial Decree No. 204/2013 amending some rules of the executive regulation of the Customs Law No. 66/1963 and its amendments issued by the Decree of the Minister of Finance No. 10/2006. A last paragraph has been added to Article (1) of the introductory Chapter (Definitions) defining the AEO as follows: "Each party involved in making international trade flow, whatever his role, is authorized by the national Customs authority and complies with the WCO SAFE standards." - Ministerial Decree No. 204/2013 stipulates the replacement of the provision of Article 86 of the regulation by the provision as follows: "The Egyptian Customs Authority shall launch the AEO programme, based on the WCO SAFE Framework of Standards, aiming at the facilitation and expedition of the release process of the AEOs' cargos, whether imported or exported, in accordance with the conditions and rules issued by the Director General of the Egyptian Customs Authority." - Decree of the Egyptian Customs Authority No. 36 dated 13/5/2013 stipulates that the Importers and Exporters shall be authorized for the AEO programme according to the conditions and standards contained in the specified models. This is provided that the Head of the Central Directorate of the AEO shall issue the decisions 	<ul style="list-style-type: none"> - Two articles have been included on Authorized Economic Operator in the new Customs Code (to be discussed and approved in 2019 by the Parliament): - Implementing the Mutual Recognition Agreement with Agadir Agreement Member States concluded on 13/04/2016. - Negotiations on concluding an MRA with Saudi Arabia Customs as well as with United Arab

					<p>of authorization, suspension and revocation as well as apply all the amendments to the rules and conditions of the programme.</p> <p>- Procedures Circular No. 51/2013 of the Customs Procedures and Regimes Sector defines the advantages of the AEO programme and procedures regulating the handling process of the AEOs' cargos.</p> <p>- Procedures Circular No. 11/2017 includes the regulations on the facilitation and additional benefits granted to the AEOs.</p> <p>A Cooperation Protocol was signed on 07/07/2013 between the Egyptian Customs Authority and the General Organization for Import and Export Control regarding the activation of the "AEO Egypt" programme in order to overcome all the obstacles hindering the International trade flow to keep up with the increased trade flow through the international supply chain, since both parties play a crucial role in controlling goods movements through the Customs offices.</p> <p>In light of the above, a facilitations package is to be provided by both parties to all authorized companies with the most minimum risk level through the use of risk management and the latest technological methods.</p>	Emirates Customs.
Accreditation (criteria, requirements, process)					Benefits	
<p>This process includes the following steps:</p> <p>Step 1: the Department of Monitoring & Evaluation delivers a names list of companies, known for their compliance with Customs laws, whose imports' value exceeds 30 million Egyptian pounds (LE) per year, to the Customers Department.</p> <p>Step 2: the Customers Department undertakes marketing of this programme to these companies and obtains the concerned security agencies' approval.</p> <p>Step3: after obtaining the competent authorities' approval, a workshop is held for the newly-joined companies to make them aware of the programme advantages and to measure their actual performance level through a questionnaire to be circulated.</p> <p>Special courses are organized for the companies' representatives at the Customs Institute to obtain Customs clearance licences and to monitor the solving of problems,</p>					<p>Advantages of being an Authorized Economic Operator:</p> <ol style="list-style-type: none"> 1. A Customs Committee to be assigned to undertake the completion of all Customs procedural formalities for AEOs' cargoes. 2. All AEOs' cargos to be passed through the green lane using non-intrusive scanning methods and random electronic selection based on the risk management system. 3. Fully expedited Customs release process. 4. Enhanced inventory management that reduces the costs incurred by the importer and other parties. 5. Minimizing the opportunities for imposing import duty fines. 	

<p>whenever they exist, with the assistance of employees from the General Directorate of Operations to complete the release process within the shortest possible timeframe.</p> <p>Step 4: the Operations Directorate provides all the Customs procedural services to overcome all the obstacles and problems facing customers during the release process.</p> <p>Step 5: the General Directorate of Compliance manages a set of measures to check the customer's compliance with the Customs regulations, rules, restrictions and procedures regulating the workflow of the AEO programme, aimed at providing the Directorates of Risk Management, Compliance & Post-Clearance Audit with the feedback knowledge needed to accelerate the release process of these companies' cargos.</p> <p>Step 6: the General Directorate of Monitoring & Evaluation is responsible for evaluating the services performance level provided to customers in the Customs areas as well as monitoring the services performance level provided by the Central Directorate of the AEO.</p>	<p>6. A specialized accounting manager is assigned to facilitate the release process of the AEOs' cargoes.</p> <p>7. Providing easy, unified, integrated & voluntary services across the ports for the AEOs.</p> <p>8. Monitoring release processes of the AEOs' cargoes in all Customs areas.</p> <p>9. A representative of the competent authorities participates in the Customs Committee to facilitate the Customs release formalities.</p> <p>10. Providing a data collection system supporting compliance and integrity.</p> <p>In addition to the aforementioned advantages, the Customs administration benefits from this programme as well.</p> <p>11. Maintaining credibility and transparency within the Customs administration, the trading community and international organizations, in line with international standards and conventions.</p> <p>12. Obtaining the benefits of the Mutual Recognition Agreement with Agadir Agreement Member States concluded on 13/04/2016.</p>
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Jordan	Golden List Programme	08.2005	Import/export	Importers, exporters, carriers, Customs brokers, warehouse carriers, QIZ companies	81 members (31.12.2017)	N/A			None

Accreditation (criteria, requirements, process)	Benefits
<p>Three (3) categories of compliance: A (basic), B (important) and C (optional).</p> <p>To qualify as an AEO, the company must meet Customs requirements and security requirements, as follows: compliance with A (basic requirements), compliance with B (necessary requirements) with the possibility of developing plans to improve the necessary compliance and work to implement them within the specified time limits, and as much compliance as possible with C (optional requirements).</p> <p>Also, the company must achieve the required compliance standards by examining samples at all stages.</p>	<ul style="list-style-type: none"> • Self-improvement by self-checks. • Reduce number of inspections (by expansion of green lane assignments). • Reduce post-release compliance audits of goods. Pre-arrival clearance of goods. • Goods release before completing Customs formalities. Give priority to the import and export companies and QIZ companies in clearance procedures. • Allowed to remove the goods outside working hours against undertakings presented by clearance companies in the clearance centres. • Exception of their goods from Customs escort, except trucks loaded with cigarettes and alcoholic beverages. • Double public Guarantees for commercial companies. • Double compact Guarantees for clearance companies. • Providing consultancy and assistance and all possible facilitation. • Moral privileges, such as letters of appreciation, to the companies • Publish names of members on the Customs websites.

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Kingdom of Bahrain	Authorized Economic Operator (AEO) Programme	January 2018	Import, Export, Transportation and Transportation Management Warehouses and Storages Clearance Offices	Importers, Exporters, Transportation Companies, Warehousing and Storage Companies, Clearance Offices.	3 AEOs	-Common Customs Law of the GCC States. -Revised Kyoto Convention. -Trade Facilitation	None	None	To sign a Mutual Recognition Agreement (MRA) with the Kingdom of Saudi Arabia in 2019.

						Agreement (TFA). -Authorized Economic Operator (AEO) Programme Guide.			
Accreditation (criteria, requirements, process)						Benefits			
<p>The basic AEO requirements are as follows:</p> <ol style="list-style-type: none"> 1. Compliance with basic Customs requirements. 2. Compliance with financial system requirements. 3. Compliance with internal control system. 4. Compliance with data processing systems. 5. Compliance with international security requirements. <p>Accreditation process includes the following:</p> <ol style="list-style-type: none"> 1. First stage: submit the application by the company wishing to join the AEO programme. 2. Second stage: preliminary audit phase. 3. Third stage: field audit phase. 4. Fourth stage: post audit on compliance improvement plan. 5. Fifth stage: compliance assessment phase (results). 6. Sixth stage: periodic audit phase. 						<ol style="list-style-type: none"> 1. Priority in clearance procedures: <ul style="list-style-type: none"> • Specific counter working 24/7 to provide services to AEOs in clearance phase. • Immediate and fast release of goods against financial or written guarantees upon completion of the Customs declaration procedures, including control bodies' procedures based on the type of goods. • Exemption from examination and physical inspection, except in cases determined by Customs Affairs. • Differentiating AEOs' Customs declarations through distinguishing marks. • Priority in dealing with AEOs within the facilitation mechanism applied in emergency procedures if there is a breakdown of the electronic clearance system (OFOQ) or X-ray scanners. 2. Priority in release procedures: <ul style="list-style-type: none"> • Benefiting from examination at AEO premises. 3. Granting and honouring AEO certificate: <ul style="list-style-type: none"> • Granting AEO certificate to operators that have passed AEO programme conditions and requirements. AEOs are announced through a press release, including the Customs Affairs website and official newspapers. The awards ceremony is held for AEOs and their representatives, upon receipt of the AEO certificate. 			

	<ul style="list-style-type: none"> • Announcement of AEOs at Customs borders. <p>4. Determination of contact points and follow-up:</p> <ul style="list-style-type: none"> • Assigning an employee in the suggested Single Window to undertake: <ul style="list-style-type: none"> • Assistance and provision of advice to resolve issues, answer enquiries and provide proper guidance. • Follow-up on AEOs' procedures until release of goods. • Follow-up on release procedures of AEOs' consignments and ensure the resolution of any problems encountered. • Providing AEOs with all instructions and administrative orders issued and answer any enquiries. <p>5. Benefiting from agreements and Memoranda of Understanding (MoUs):</p> <ul style="list-style-type: none"> • Mutual Recognition Agreements (MRAs). • Provision of additional AEO advantages through signing MoUs between Customs Affairs and government organizations and control bodies. • Coordination with control bodies to facilitate the work of AEOs and accredit and prioritize them in the examination and finalization of procedures.
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Customs and Indirect Taxes Administration of Morocco	AEO with two types of status:	AEO Customs simplifications:	Imports/ exports and activities related to	Importers, exporters and logisticians	AEO Customs simplifications: 468.	- Customs Code and Indirect Taxes:	None	-Exchange of programme documents (legal texts,	-Improvement of the AEO Simplifications programme

	-AEO Customs simplifications - AEO safety and security	16.02.2006 AEO safety and security: 17/02/15.	foreign trade	(agents, carriers, express carriers and warehouse managers)	AEO safety: 6.	- Article 73a concerning the status of the AEO. - Decree No. 2-10-121 of 6 July 2010, which supplements Decree No. 2-77-862 of 9 October 1977 for the application of the Code of Customs and Indirect Taxes; - Ministerial Order No. 690.11 of 22/07/2011 of the Ministry of Economy and Finance defining the categories of AEO and the approval process (BO No. 5987 of 17/10/2011); - Ministerial Order No. 690.11 of 22/07/2011 of the Ministry of the Economy and Finance concerning the procedure to be		requirements, grant procedure, benefits). - Detailed comparison of the respective programmes is carried out during meetings and country visits in order to detect possible incompatibilities between the programmes; -Observance of the on-site certification process to ensure that the operation of AEO programmes is compatible. - MRA Text Negotiation -signature and implementation of the MRA. All documentation and information relating to the AEO programme is	(new circular October 2019). -Pursue negotiations with major trading partners for the signing of an MRA. -Cooperation with other public services at the national level: Office of Exchange; Control bodies (end of 2019). An initial experiment was launched on 16/09/2015 for implementation of the joint accreditation programme with the DGI. - Inclusion of 18 partnership agreements: 9 agreements with professional associations and 9 agreements with
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					<p>followed to grant the status of AEO and the organization and functioning of the Accreditation Commission (BO No. 5985 of 10/10/2011);</p> <ul style="list-style-type: none"> - Implementing provisions: - Circular No. 5087/313 of 01/02/2008 relating to AEO status Customs simplifications. - - Circular No. 5142/313 of 23/02/2009 relating to the conditions of issue of AEO status Customs simplifications for Customs agents, carriers and express freight integrators. - Circular No. 5336 of 12/09/2012 concerning the renewal of AEO status Customs simplifications. - Circular No. 5516/313 of 17/02/2015 on 		<p>available on the institutional website of the Customs Administration www.douane.gov.ma. http://www/c/newspaper/view_article_content_groupId=16&articleId=29423&version=1.0?</p>	<p>institutional partners on the simplification of Customs procedures, the exchange of data and the security of the supply chain.</p>
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						AEO designation; - Circular No. 5517/313 of 17/02/2015 concerning AEO status - safety.			
Accreditation (criteria, requirements, process)						Benefits			
<p>Criteria: The administration grants the status of Authorized Economic Operator (AEO) to companies established in the national territory engaged in industrial, commercial or service activities related to international trade, both for import and export:</p> <ul style="list-style-type: none"> • having no criminal record and having not committed serious Customs offences; • having a transparent system for managing commercial records and warehouses; • having a solvent financial situation; • meeting the safety and security standards set out in the standards established by the Administration. <p>Requirements: The Accreditation programme covers the facilitation and security aspect, the facilities granted by Customs and the Customs Administration's security requirements.</p> <p>There are two types of facilities:</p> <ul style="list-style-type: none"> • AEO Customs simplification status, Category A or Category B (National Programme). This status can be granted to operators who fulfil the Customs compliance criteria as well as file archiving standards and financial solvency requirements. • AEO safety security status. This status may be granted to AEOs that meet the criteria for AEO status, Category "A" level, and apply safety and security standards. <p>• Process: AEO Customs simplification status, Category A or Category B (National Programme): initial authorization is granted on the basis of an audit mission carried out by an independent external audit firm chosen by the company. The auditing repository is pre-established by the administration. This repository is based on nine (9) criteria aimed at diagnosing all of the company's functions (identification of the company being evaluated (general data); positioning of the company in its environment; organization and infrastructure; sectors of activity, technology employed and manufacturing process;</p>						<p>Direct benefits:</p> <ul style="list-style-type: none"> - Faster access to Customs facilities and simplifications such as: - Access to green channels; - Simplified Customs procedures and reduced number of physical checks; - Access to approved exporter status; - Access to the Customs clearance procedure "at home" (i.e. at the operator's premises); - Exemption from the financial guarantee for Customs economic regimes. <p>- Priority treatment:</p> <ul style="list-style-type: none"> - Advance payment of goods import transactions. Up to 100% of the amount invoiced for imports of goods to be carried out by companies categorized by the Exchange Office and the Administration of Customs and Indirect Taxes. <p>Indirect benefits:</p> <ul style="list-style-type: none"> - Approved companies' awareness of safety and security issues and the need for improvements; - Optimization of costs and deadlines throughout the supply chain; - In-house development of an audit culture and commitment to upgrade projects; - Better image and credibility at the national and international levels (reliability and reliable operator status). 			

accounting and financial situation; commercial dimension; supply chain security; social and environmental conditions; corporate transparency and economic benchmarks). The application and the audit report are submitted to an ad hoc committee set up at central administration level which submits its ratings. Accreditation is granted on a permanent basis.

-AEO - Safety and security: the audit mission is conducted by Customs auditors on the basis of the results of the self-assessment questionnaire on thirteen (13) components directly related to safety and security within the company and which is submitted beforehand by the company. A repository and audit guide are available.

Granting of status:

An ad hoc committee at central level is set up to rule on the granting of the licence and withdrawal of the status of Authorized Economic Operator. The approval process is as follows:

- Agreement between the Administration and the economic operator concerned, which determines the nature of the category of AEO status granted, the benefits granted and the obligations of the AEO; issuance of an AEO certificate and registration of its declaration.
- Withdrawal or suspension: withdrawal of AEO status may be provisional or definitive, as declared by the Director of the Administration, following the opinion of the ad hoc committee, in particular when:
 - the beneficiary has committed a Customs offence punishable by criminal penalties;
 - the beneficiary renounces this status.

Follow-up of the approval:

Accreditation is granted on a permanent basis. However, the Administration regularly monitors compliance with the conditions and award criteria that led to the approval of the company through a periodic review.

The latter is initiated every three years. This is an audit mission conducted by Customs on the basis of a self-assessment questionnaire submitted in advance by the operator.

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Member administration	Programme Title 1	Date of launch	Scope2	Type of Operator3	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA)4	AEO Programmes Comparison Procedure for MRA purposes5	Further plans (including deadlines)
Oman	AEO	01/2017	Import and Export	<ul style="list-style-type: none"> Importers Exporters Customs Brokers Transporter s/shipper Customs Warehouse Operators 	13	<ul style="list-style-type: none"> Customs law Order of the DG of customs AEO Programme Formal Customs procedure 	-	Under study	<ul style="list-style-type: none"> - Sign number of MRAs with other countries. - Add other new benefits. - Increase the number of certified companies under different categories of operators.
Accreditation (criteria, requirements, process)						Benefits			
Requirements and Criteria for the Authroized Economic Operator Programme: <ul style="list-style-type: none"> Compliance with Customs requirements and the absence of Customs or non-Customs violations during the previous 3 years. 						There are many advantages offered by Oman Customs to authorized economic operators, which include : <ul style="list-style-type: none"> Fast border clearance for incoming and outgoing goods. 			

- Availability of an appropriate electronic record keeping system.
 - Financial solvency of the commercial entity and its subsidiaries.
 - Appoint a focal point who is knowledgeable in Customs procedures to coordinate with Customs and provide information, as well as contribute to promote awareness and development at the facility.
 - Establish policy for training and educating staff to raise awareness on security compliance standards.
 - Obligation to provide accurate data to Customs before the arrival of the consignment and the existence of an effective policy for the security and confidentiality of information.
 - Effective policy and procedures for applying security standards in relation to:
 - Consignments (containers).
 - Transportation means.
 - Commercial premises and its warehouses and factories.
 - Security of employees and workers of the commercial establishment.
 - Commitment of trading partners to the required security standards.
 - Effective crisis management and business continuity policy.
- Effective policy with indicators to measure the performance of the enterprise to develop a mechanism to reduce risks and enhance security.
- Procedures for joining the Authorized Economic Operator programme (all Procedures for joining the AEO done electronically)**
- Access to Bayan through Oman Customs website (www.customs.gov.om) after registration in Bayan system.
 - Fulfill the requirements of self-assessment form; fill it up properly as well as provide all information and documentation, which is to be submitted through the system (upload & attach documents).
 - The Authorized Economic Operator committee examines the request and gathers information from different sources.
 - The coordinator of the committee shall determine a visit to the applicant company to verify the extent to which the entity complies with the requirements and criteria for joining the programme.
 - The Committee shall accept or reject the application and inform the applicant, as well as answer any comments or inquiries from the applicant.
 - If the applicant's requests to join the AEO programme is accepted, then the following is to be done:
 - Issuing the authorized economic operator certificate in both Arabic and English.

- Reduced number of Customs inspections.
- International accreditation of companies.
- Provide continuous communication between authorized economic operators and Customs AEO section to provide support / assistance and to resolve any delay, at any time.
- Prioritize inspection and clearance at Customs stations.
- Publication of AEO members' name on the official Website of the Directorate General of Customs.
- Clear AEO consignments prior to paying due duties/fees by relying on bank guarantees.
- Prior notification to the company.
- Annual recognition of the best committed companies.
- Access to the benefits and privileges of international mutual recognition in the future.
- Gain a reputation as a safe and low-risk company locally and internationally in the future.
- Ability to use AEO logo for marketing purposes.

<ul style="list-style-type: none"> - A ceremony will be held at the Office of the Director General of Customs to award the certificate; it will also be published at the Customs' Website and in local newspapers. - A circular will be sent notifying ports that the applicant has obtained membership in the AEO programme to provide the required facilities in the Bayan system. • The applicant can re-register in the programme if rejected after 6 months of the initial submission. <p>A periodic review of the authorized economic operator shall be carried out every 6 months or a year or when such a need arises to ensure that it is compliant to the laws and regulations in force.</p>	
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Member administration	Programme Title 1	Date of launch	Scope2	Type of Operator3	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA)4	AEO Programmes Comparison Procedure for MRA purposes5	Further plans (including deadlines)
Qatar	AEO	26.01.19	Import and export	Importer Exporter	2	Legal framework in preparation Currently there is a manual of procedures relating to the status of the authorized economic operator.		In Process	Expansion of the program During the year 2020
Accreditation (criteria, requirements, process)						Benefits			
1- Requirements for Accepting to Join the Programme Acceptance to join the Authorized Economic Operator (AEO) Program shall be issued upon the following requirements:						1. Benefit from all the advantages granted through the Green Lever and the Green List Project			

- Applicants shall have valid Customs status which means that they had not committed any serious or repeated customs violations or smuggling crimes during the past three years.
- Applicants shall have a stable financial system in accordance with generally accepted accounting regulations and principles during the past three years.
- Applicants shall have a system for maintaining business records that is acceptable by the General Authority of Customs.
- Applicants shall have safety and security requirements in accordance with international standards which are provided for in the framework of the World Customs Organization standards for the purpose of securing and facilitating the supply chain in global trade.

2- Verification Mechanisms

❖ Preliminary Study: it shall be conducted at the main headquarter of the General Authority of Customs. It aims at carrying out a documentary study to especially ensure the following:

- Completing required documents.
- Reviewing the Customs status of the applicants (Customs violations).
- Reviewing the financial status of the company to ensure its ability to meet financial obligations. This shall be conducted through calculating and analyzing available data in submitted financial statements and reports.
- Reviewing and analyzing all the items listed on attached forms, as well as preparing a preliminary assessment of the company (focusing on sensitive points that could have a negative impact on acceptance of the company). This shall be executed within the context of preparing for conversation with company officials.
- Setting up an auditing team.

❖ Field Audit: field audit shall be conducted at the company headquarters to confirm the data listed on attached forms and to have a conversation with company officials to inquire about unclear points.

These procedures shall be followed by preparation of an audit report that would be supported by the auditors' opinion on whether or not to accept the company into the programme, along with their justifications for such decision.

The audit team shall ensure that the requirements referred to within the World Customs Organization's standards for the security and facilitation of the supply chain in global trade are available.

3- Compliance Improvement Plan

The Compliance Improvement Plan aims to develop the performance of the companies nominated to join the Authorized Economic Operator Programme by amending the

2. Giving priority in the inspection at the time of suspicion of the goods of the AEO.
3. Prioritizing the use of the services of the provision of tools and means of loading (portage) and means of transport for the consignments of companies listed in the AEO Programme adopted at the customs zone (after coordination with and signing of necessary agreements with competent companies).
4. Allocating a hotline for companies and entities listed in the AEO programme, which is adopted around the clock and preparedness of an assistance and support team when needed.
5. Providing information, legislation, provisions, circulars and developments concerning Customs procedures as a matter of priority and providing prior notice of the conditions to be applied.
6. Facilitate the procedures for reducing the value of financial guarantees provided to Customs.
7. Provide the function of exchanging the lists of entities listed in the internationally AEO Programme through the agreed conventions.
8. Provide support and priority for access to facilities presented by other Governmental entities related to Customs clearance.
9. Obtaining a certified certificate from the General Authority of Customs as a reputable company in the AEO Programme to be used inside and outside the state.
10. Giving the opportunity to the entities listed in the AEO Programme in partnership with the General Authority of Customs in participating in some workshops or official events, and involving them in relevant meetings.
11. Listing the names of the companies joining the AEO Programme adopted on Al-Nadeeb website and the General Authority of Customs website.

errors and failure detected during the compliance assessment process, or through the company's pre-disclosure. This shall be made in cooperation between the concerned company and the competent department of the Authorized Economic Operator Programme at the Authority.

When the audit team in charge of conducting the compliance assessment process becomes aware of the necessity to correct some of practices and actions undertaken by the company to improve its performance, then the company needs to develop a plan in order to improve compliance. Consequently, the compliance assessment team leader coordinates with the company's representative to identify the deficiencies that have affected its performance in respect of failure to achieve the level of compliance required and the resulting consequences.

4- Temporary suspension criteria, and final cancellation criteria :

A- The company joining the Authorized Economic Operator Programme shall be temporarily suspended in the following cases:

- Failure to meet one of the aforementioned requirements of admission for joining this programme after conducting follow-up audit.
- In case of committing a serious or repeated Customs violation or drawing up of an official report (smuggling incident) against the company:
- In the event that the applicant requests the suspension of its membership in the Authorized Economic Operator Programme due to its incapacity to meet a requirement (for example: emergency incident/ in the framework of transparency and partnership).
- In the case of occurrence of risks which would threaten the safety and security of citizens or the State.

B- The company joining the Authorized Economic Operator Programme shall be permanently cancelled in the following cases:

- In the case of termination of the period of suspension without addressing the failure (with the possibility of giving additional timeframe as applicable).
- Upon the company's request.
- In the case of termination of the company's activity or liquidation or merger with another company, which may result in its dissolution and cancellation of its legal entity.

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Tunisia	AEO	26.01.10	Import	- Industrial (manufacturers) - Services	36 certified companies. Simplification of Customs procedures	Article 121a of the Tunisian Customs Code (Law 34/2008 of 02.06.2008 promulgating the Customs Code Draft government decree (in the course of publication) laying down the conditions and procedures for the granting, suspension and withdrawal of AEO status			None
Accreditation (criteria, requirements, process)						Benefits			
1. Submission of application 2. Review of the documentation: The company must: <ul style="list-style-type: none"> ▪ have a balanced financial situation ▪ be in good standing with the tax authorities ▪ be in good standing with the Customs authorities 3. Inspection of premises and audit 4. Preparation of a reasoned audit report 5. Presentation of the audit report and the situation of the company to the committee 6. Decision of the committee – Unfavourable opinion: -Provisional rejection						AEO status grants the following benefits: <ul style="list-style-type: none"> ❖ Immediate removal of goods at border points by means of: <ul style="list-style-type: none"> ➢ a request for authorization for removal or loading, or ➢ a detailed declaration automatically directed to the green channel ❖ Easing of physical checks ❖ Simplification of Customs clearance procedures ❖ Attachment to a single Customs office ❖ Appointment of a single contact person 			

– Favourable opinion:	-Outright rejection. -Signature of an agreement between the operator and Customs
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
Saudi Arabia	Saudi AEO	The Saudi AEO programme was launched on 1 January 2018.	Import and Export	Importers, Exporters, Customs Brokers, Manufacturers, Shipping/Air Agents, Cargo Handlers, Carriers, Warehouse Operators, Cargo Terminal Operators.	14 operators covering 55 legal entities	GCC Common Customs Law supported by Customs AEO Policy Document	CMAA is not a precondition for signing an MRA.	Available	Increasing number of AEOs. Continued benefits implementation. MRA expansion.
Accreditation (criteria, requirements, process)						Benefits			
The eligibility criteria for applying include: <ul style="list-style-type: none"> - Applicant is a legal entity involved in Customs-related activities or part of the international supply chain - Applicant conducts business in Saudi Arabia and has a Commercial Registration Number (CR Number) - Applicant or its senior management must not have been convicted in court for serious criminal offences linked to economic activities during the past three (3) years - Applicant must not have had previous AEO status revoked by Customs within three (3) years prior to the application. 						<u>The list of benefits included in the short term (to be introduced gradually):</u> <ul style="list-style-type: none"> - Dedicated fast lane at the border - Prioritized inspections - Advance ruling - Publishing of names of members on the Customs websites - Reduced risk and reduced inspections - Marketing package and use of AEO logo - Services outside normal office hours free of charge 			

During the AEO authorization process, Customs will validate a number of requirements in the following general areas:

- Demonstrated Compliance
- Satisfactory System for Management of Commercial Records
- Financial Viability
- Consultation, Cooperation and Communication
- Education, Training and Awareness
- Information Exchange, Access and Confidentiality, Cargo Security
- Cargo Security
- Conveyance Security
- Premises Security
- Personnel Security
- Trading Partner Security
- Crisis Management and Incident Recovery
- Measurement, Analyses and Improvement.

In general, the authorization process includes the following steps:

1. Application submitted by the applicant
2. Customs validates application, performs background checking and provides a tailored Self-Assessment Questionnaire to the applicant
3. Self-Assessment Questionnaire filed by the applicant
4. Customs performs extensive documentary and physical validation of the applicant
5. System-based risk assessment performed by Customs
6. AEO status granted by Customs
7. Awarding of AEO Certificate
8. Monitoring and Management of the AEO includes Key Account Management and continued evaluation and monitoring

Re-validation occurs within five years.

- Prioritized when applying for Customs and OGA authorizations
- Dedicated AEO portal
- Dedicated Key Account Manager coordinating with Customs and OGAs
- Member of (AEO) Customs Consultative Group
- MRA benefits

Planned benefits under consideration include:

- Free training once a year
- Customs Warehouse
- Not required to present supporting documents for release of goods
- Clearance of goods before arrival
- Goods released before payment
- Access to industry information from Customs.

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Customs Mutual Assistance Agreement (CMAA) ⁴	AEO Programmes Comparison Procedure for MRA purposes ⁵	Further plans (including deadlines)
United Arab Emirates	UAE-AEO Programme	30 October 2016	Import and Export	-Importers. -Exporters. -Manufacturers. -Customs brokers. -Shipping agents. -Carriers. -Cargo handlers. -Airline agents. -Courier companies. -Logistics operators. -Free Zone companies. -Warehouse operators. -Port/Airport operators.	55	-SAFE Framework of Standards to Secure and Facilitate Global Trade. -GCC Common Customs Law supported by Customs Procedure Document. -UAE AEO Policy.	Yes - with Korea (Republic of)	Share information with MRA country on relevant legislation, authorization, criteria, validation procedures, benefits, etc. of their AEO programmes and compare written authorization criteria of the two Customs administrations in order to determine compatibility of the AEO programmes and validation visits.	-MRA signatures (in progress): Saudi Arabia 2019. China 2019. India 2020. Oman 2020. -Hosting the 5 th AEO Global Conference in 2020.
Accreditation (criteria, requirements, process)						Benefits			
The eligibility criteria for applying include: -Applicant is a legal entity involved in Customs-related activities or a part of the international supply chain. -Applicant conducts business in the UAE and has a Customs business code.						MRA benefits: 1. Reduced Customs import inspection rates. 2. Simplified verification of import-related documents. 3. Faster clearance of import cargo.			

-Applicant or its senior management must not have been convicted in court for serious criminal offences linked to economic activities during the past three (3) years.
-Applicant must not have had previous AEO status revoked by Customs within three (3) years prior to application.

During the AEO authorization process, Customs will validate a number of requirements in the following general areas:

- Record-keeping.
- Solvency.
- Compliance.
- Security.

In general, the authorization process includes the following steps:

1. Application submitted by the applicant.
2. Customs validates application, performs background check and provides a Self-Assessment questionnaire to the applicant.
3. Self-Assessment questionnaire filed by the applicant.
4. Customs performs extensive documentary and physical validation of the applicant.
5. System-based risk assessment performed by Customs.
6. AEO status granted by Customs.
7. Awarding of AEO Certificate.
8. Monitoring and management of the AEO includes Key Account Management and continued evaluation.
9. Re-validation occurs within five (5) years.

4. Prioritized measures.
5. Dedicated Key Account Manager.

B. AEO PROGRAMMES UNDER DEVELOPMENT

1. WCO SOUTH AMERICA, NORTH AMERICA, CENTRAL AMERICA AND THE CARIBBEAN REGION

Member administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/Procedure	Implementation Plan (including deadlines) ⁵
Chile	AEO	2017	Export	Exporters	Modification of Resolution No. 0849/2009 2 Modification of Art. 23 of the Customs Law (Customs Ordinance).	-Congress approval of "Technical Modernization of Customs Law", the text of which includes the modification of Art. 23. -Redact and publish the Customs Regulation for the AEO programme, including the processes for certification, appeal and suspension or revocation of AEO accreditation.
Accreditation (criteria, requirements, process)					Benefits	
Accreditation: <ul style="list-style-type: none"> • Pre-Application: the companies must complete and deliver to Customs the Pre-Application single form; • Pre-Evaluation: Customs will conduct a summary risk assessment process, to determine compliance with Customs, legal, financial and tax standards. The assessment is based on the information supplied by the applicant in the Pre-Application single form; • Self-Evaluation: the companies must complete and deliver to Customs the Self-Application single form; • Evaluation: based on the information supplied by the applicant in the Self-Application single form, Customs will conduct a risk assessment process and "in situ" verification procedures, to determine compliance with security standards; 					In general, depending on the type of certificate, operators can benefit from trade facilitation and simplifications: <ul style="list-style-type: none"> • Reduced waiting time and faster clearance of the goods. Quality mark for the company; • Valuable investment for global companies; • Trade facilitations; • Security implementation guidance for the companies; • Reliable trading partner. 	

- Certification: the certification is valid for a defined period, after which companies should apply for renewal of the certification, updating all the information and background;
- Monitoring and Reassessment: Customs will evaluate if the trade operator maintains its compliance with the obligations and standards. In the event of any breach, Customs may suspend or revoke the certification.

Suspension & Revocation: Customs may suspend or cancel an AEO certificated company if the company does not maintain the AEO standards and/or seriously fails to ensure the integrity and security of cargo.

Appeal: All trade operators may appeal against any Customs authority decision through a legal procedure established under current national law.

2. WCO FAR EAST, SOUTH AND SOUTH EAST ASIA, AUSTRALIA AND THE PACIFIC ISLANDS REGION

Member administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵
Bangladesh Customs	Authorized Economic Operator (AEO)	Pilot stage expected to be implemented in February 2019	Import and export	Importers and exporters	The Customs Act, 1969.	At the pilot stage - three (3) pharmaceutical companies have been selected for AEO on a test basis for a period of six (6) months. After six (6) months, the companies will be audited and will finally receive accreditation if they fulfil all the requirements.
Accreditation (criteria, requirements, process)					Benefits	
Fundamental criteria: <ol style="list-style-type: none"> Maintain proper security measures. Audit trail facility. No criminal offence. Other requirements: <ol style="list-style-type: none"> Minimum of five (5) years' trade experience. Actual turnover should be five (5) crore and above. No cases pending with no arrears of duty taxes, etc. 					<ul style="list-style-type: none"> Simplification of Customs procedures. Swift clearance. Reducing costs and time in the business process, etc. 	

Member administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵
Myanmar	AEO	2018	Import and Export	Importers, Exporters, Warehouse Operators, Customs Brokers, Freight Forwarders,	Ministry of Planning and Finance issued a notification (21/2018) (30.03.2018) for the AEO programme.	Phase 1 - Importers, Exporters. Phase 2 - Warehouse Operators, Customs Brokers, Freight Forwarders, Manufacturers, etc.

				Manufacturer, etc.		<p>Phase 3 - AEO Programme with trade supply chain security.</p> <p>Phase 4 - MRA will be conducted after implementing international trade supply chain security.</p>
Accreditation (criteria, requirements, process)					Benefits	
<p>Requirements:</p> <ul style="list-style-type: none"> • The company must have a minimum period of establishment in Myanmar of three (3) years; • A history of good compliance with Customs requirements; • Good maintenance of verifiable commercial records; • Proven financial solvency. <p>Accreditation:</p> <ul style="list-style-type: none"> • Self-assessment; • Submitting application; • Information verification both internally and externally; • Validation audit (on-site visit); • Approval by Customs Department; • Issuing a Certificate; • Periodical checking of the documents and post-validation audit based on risk assessment. 					<ul style="list-style-type: none"> • Priority registration of the company's Customs declarations. • Permission to make pre-arrival declarations in respect of all consignments. • Guaranteed Customs clearance without documentary checks or examination of the goods, except in cases where risk-based controls are applied for anti-smuggling purposes. • Priority examination of goods where examination is required. • Clearance of the goods at the importer's premises or any other place authorized by the Customs Department. • Entitlement to one month of Deferred Duty Payment under the provision of the Sea Customs Act, Section (41). • Award of AEO certificate recognized by the government and the right to use the logo/seal in operations. • Access to a dedicated AEO helpdesk in the Customs Department related to Customs procedures. 	

Member administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵
Pakistan	AEO	July 2019 (Pilot launch)	Exports at pilot stage Imports to be added later	Exporters (first) Importers (second)	Section 212-A of the Customs Act 1969 (May 2018)	Enabling legislation – May 2018 Initial workshops – Sept. 2018 & Dec. 2018 Working Group – Feb. 2019 Pilot Launch – July 2019

				Customs brokers & others (later)		Accreditation & Benefits decision – Oct. 2019 Rules to be notified – Dec. 2019 AEO operationalization – March 2020
Accreditation (criteria, requirements, process)					Benefits	
To be decided					To be decided	

Member administration	Programme Title¹	Date²	Scope³	Type of Operator⁴	Legislation/ Procedure	Implementation Plan (including deadlines)⁵
Philippines	AEO Philippines	To be launched	Import and Export	Importer, Exporter, Warehouse Operator, Customs Brokers, Freight Forwarders, Shipping Lines or Airlines and their Agents, Authorized Agent Banks, Local Transport Operators and their facilities and equipment, Foreign Suppliers,	Republic Act No. 10863 (Customs Modernization and Tariff Act): Customs.	-Finalization of the detailed guidelines – April 2019. -Creation of interim AEO Office – May 2019. -Training of personnel – June 2019. -Target for official launch – August 2019.

				Manufacturers and other entities in the logistics and international supply chain, accredited as an AEO by another country with which the Philippines has a Mutual Recognition Arrangement.	
Accreditation (criteria, requirements, process)				Benefits	
<p>Requirements:</p> <p>1-General:</p> <ul style="list-style-type: none"> a) Business ownership, structure, and organization; b) Corporate or business profile and projected business activity; c) End-to-end import or export process (goods, documentation and payment flow) and local distribution system, if any; d) Entities involved in foreign supply and/or local distribution chain; e) List of goods imported or exported including the nature, specific description in tariff terms, Customs value, preferential rates to be availed of, and volume (over time); f) Internal Customs compliance control; g) Customs compliance history; h) Business process continuity mechanism; and i) Other similar factors to be determined by the Bureau. <p>2-Security:</p> <ul style="list-style-type: none"> a) Cargo handling and safekeeping; b) Record-keeping and IT system; c) Supply and trading partner; d) Physical premises and access control; 				<p>1-Level 1 benefits:</p> <ul style="list-style-type: none"> a) Exemption from renewal of accreditation. b) Self-assessment. c) Supplementary Goods Declaration. d) Dedicated Help Desk. e) Other benefits consistent with the RKC. <p>2-Level 2 benefits:</p> <ul style="list-style-type: none"> a) Dedicated processing lane. b) Advance clearance process. c) Periodic lodgement. d) One time exemption certificate. e) Expedited Customs clearance for exports. f) Other benefits consistent with the RKC. <p>3-Level 3 benefits (to be determined).</p>	

- e) Personnel complement;
- f) Security training, threat awareness and outreach; and
- g) Other similar factors to be determined by the Commissioner.

3- Other requirements:

- a) In operation for at least one (1) year prior to the date of application;
- b) Obtained the necessary permits, licences, and/or concessions if regulated by another government agency;
- c) None of the executive officers and directors directly engaged in Customs procedures and shareholders, as applicable, has been found criminally liable for violations of Customs laws and procedures.
- d) Must have a dedicated office or unit and responsible officer whose main function is to ensure the applicant's compliance with its duties and responsibilities under the AEO programme as an accredited member.

Accreditation:

1. The applicant submits a complete application to AEO office.
2. The AEO office evaluates the application according to criteria.
3. If approved, the applicant is accredited as a Level 1 Member. If not approved, the appeal procedure, as applicable, shall apply.
4. The Bureau shall complete the Level 1 certification process within ninety (90) calendar days from receipt of an application for participation in the AEO programme.
5. Validation of security measures and supply chain security practices of Level 1 Members (e.g. site visit). The Bureau shall validate the security measures and supply chain security practices of a Level 1 Member in accordance with the criteria. Such validation shall include on-site assessment at appropriate foreign locations utilized by the Level 1 Member in its supply chain and shall, to the extent practicable, be completed no later than one (1) year after certification as a Level 1 Member.
6. If approved, the applicant is accredited as a Level 2 Member. If not approved, it will be retained as a Level 1 Member.

Member administration	Programme Title¹	Date²	Scope³	Type of Operator⁴	Legislation/ Procedure	Implementation Plan (including deadlines)⁵
Sri Lanka	Sri Lanka Customs AEO Programme	2019	Imports and Exports	Importers, Exporters, Logistics Operators	Legislative measures and operational guidelines are being prepared	It is planned to call for applications during the first quarter of 2019 and launch the programme by the end of the second quarter of 2019.
Accreditation (criteria, requirements, process)					Benefits	
Not finalized yet.					Not finalized yet.	

3. WCO EUROPE REGION

Member administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵
Georgia	Authorized Economic Operator	2018	Import/Export	All types	Amendments to the Tax Code of Georgia; Amendments to Order No. 290 of the Minister of Finance of Georgia of 26 July 2012 on the “Approval of instruction on the movement and clearance of goods on the Customs territory of Georgia”.	Amendments to the legislation; followed by the setting up of the AEO institution system within the Revenue Service of Georgia; expected time of implementation – 2019.
Accreditation (criteria, requirements, process)					Benefits	
<p>AEO general criteria:</p> <ul style="list-style-type: none"> Satisfactory system of record-keeping/book-keeping allowing for appropriate Customs control. Financial solvency. No record of serious infringements for the duration of the three (3) years preceding the first day of the month during which the application is lodged. <p>Additional criteria for AEO-C:</p> <ul style="list-style-type: none"> Experience in Customs-related matters during the previous three (3) year period. Person responsible for Customs-related matters with experience of no less than three (3) years in the field or other credentials confirming qualification. <p>Additional criteria for AEO-C:</p> <ul style="list-style-type: none"> Experience in Customs-related matters during the previous three (3) year period. Person responsible for Customs-related matters with experience of no less than three (3) years in the field or other credentials confirming qualification. 					<p>Simplifications made available to the AEO-C:</p> <ul style="list-style-type: none"> Faster Customs crossing procedures. Inspections at pre-agreed premises. Facility to use temporary storage areas. Reduced checks. Approved Exporter status on the basis of an application. <p>Simplifications made available to the AEO-S:</p> <ul style="list-style-type: none"> Reduced checks. Prior notifications if goods are selected for physical inspections (unless such notification might interfere with Customs control or can influence the results). 	

Additional criteria for AEO-S:

- Person responsible for security and safety matters.
- Premises protected from unauthorized access.
- Goods are secured and protected from unauthorized tampering.
- Person responsible for security and safety matters regularly participates in training or other events.

Member administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵
Iceland	Viðurkenndir rekstraraðilar (AEO)	N/A	Import/Export	All supply chain operators based in Iceland that meet the requirements for the programme	In progress	Implementation in 2017.
Accreditation (criteria, requirements, process)					Benefits	
<p>Requirements:</p> <ul style="list-style-type: none"> • Registration in the Icelandic Business Register; • Prior satisfactory compliance with Customs requirements; • A satisfactory system for managing accounts and transport information; • An appropriate financial solvency condition; • Appropriate safety and security standards. <p>Accreditation:</p> <ul style="list-style-type: none"> • Application and self-assessment; • Risk analysis and inspection (on-site); • Decision on application: issue/reject the certificate; • Management of authorization (monitoring and follow-up: e.g. periodical checks based on risk analysis). <p>Authorization for a period of five (5) years.</p>					<ul style="list-style-type: none"> • The Customs authorities may, before the goods enter or leave the Customs territory, inform the AEO when the consignment has been selected for further physical control; • An AEO shall be subject to fewer physical and document-based controls than other economic operators; • When goods are selected for further examination, the necessary controls shall be carried out as a matter of priority. • An AEO may request that a Customs control is carried out at a location other than the Customs office involved. However, this is subject to individual agreements with the Customs authority concerned. • Customer service representative who, inter alia, ensures priority response to requests for rulings from national Customs authorities. 	

Member administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵
Montenegro	AEO	During 2019	Import and Export	Everyone involved in the supply chain related to Customs procedures	The provisions concerning AEOs in the Customs Law of Montenegro are fully harmonized with the relevant provisions of the EU's UCC. There is a Decree on conditions for granting AEO status in the Customs territory of Montenegro from 2015. The Ministry of Finance drafted a Decree on amending the Decree on AEOs in order to fully harmonize with UCC laws).	There is a project in progress, technically supported by the World Bank (IFC), in order to implement the programme in accordance with the EU AEO programme. A pilot project started with three economic operators. We expect that by the end of 2019, we will have a fully harmonized Decree on AEO and the first AEO certificate through a pilot project.
Accreditation (criteria, requirements, process)					Benefits	
<p>There are two different types of AEO Certificate as follows:</p> <ol style="list-style-type: none"> 1. AEO Certificate – Customs Simplifications: allows economic operators to benefit from simplifications provided for under the Customs regulations; 2. AEO Certificate – Security and Safety: allows economic operators to benefit from facilitations of Customs controls relating to security and safety on entry into the Customs territory of Montenegro or on exit from the Customs territory of Montenegro. <p>The Customs authority may issue a combined approval AEO Certificate - Customs Simplifications/Security and Safety - if the applicant of the request for granting the status of authorized operator fulfils conditions for both types of AEO.</p> <p>2.1 The following criteria must be satisfied by applicants applying for AEO status:</p>					<ul style="list-style-type: none"> • Easier admittance to Customs simplifications; • Prior notification of the AEO when, as a result of a security and safety risk analysis, the consignment has been selected for further physical control. This notice shall only be provided where it does not jeopardize the control to be carried out; • Prior notification in case of selection for Customs control; • Fewer physical and document-based controls; • Priority treatment of consignments if selected for control; • Choice of the place of controls; • Mutual recognition with third countries; • Indirect benefits. 	

1. An appropriate record of compliance with Customs and tax requirements in the previous period;
2. A satisfactory system of managing commercial and, where appropriate, transport records which allow appropriate Customs controls;
3. Financial solvency;
4. If necessary, practical standards of competence and professional qualifications and, if necessary, appropriate security and safety standards in international trade in goods.

The process:

1. The application shall be submitted on the prescribed form to the Customs Administration (Headquarters) in Podgorica;
2. The application shall be submitted along with the documents as prescribed in the Customs Law and Decree on conditions for granting Authorized Economic Operator status in the Customs territory of Montenegro;
3. The applicant shall submit a completed self-assessment questionnaire;
4. The competent authority shall collect the necessary information and data on the applicant;
5. The Commission shall verify compliance with the criteria and requirements for issuing certificates;
6. Decision-making;

Monitoring, suspension, reassessment and revocation of AEO certificates.

4. WCO EAST AND SOUTHERN AFRICA REGION

Member administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵
Angola	Angola AEO programme	2019 (estimate)	Import/Export	Importer and Exporter	Specific legislation to be created	The working group for implementation has been established, the draft legislation and the implementation plan is ready and waiting for the board's approval.
Accreditation (criteria, requirements, process)					Benefits	
					<ul style="list-style-type: none"> Notification of intention to release prior to goods' arrival and pre-clearance. Priority of inspection and use of non-intrusive inspection equipment whenever physical examination is required, and other benefits to be introduced. 	

Member administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵
Botswana	TransKalahari Accreditation (TKA) Scheme	Preliminary date – 2010. Current stage – national consultations	Import/export	Freight forwarders, bonded warehouse operators, importers, exporters, transporters.	The SACU Act is being reviewed but it does make provision for implementation of the scheme. Security elements have to be incorporated as it currently reflects Customs facilitation requirements and benefits.	Borrowed South African, EU and SAFE elements (for security). Since the programme is corridor-based, South Africa, Botswana and Namibia are working on the development of the harmonized programme and will recognize operators

						registered in TKC Member States. The plan is to roll out the scheme to the SADC region, to ensure mutual recognition in the region. No other countries engaged as a group to negotiate mutual recognition. Once the SADC becomes a Customs Union, it will be able to negotiate bilaterals.
Accreditation (criteria, requirements, process)					Benefits	
To be implemented.					To be implemented.	

Member administration	Programme Title¹	Date²	Scope³	Type of Operator⁴	Legislation/ Procedure	Implementation Plan (including deadlines)⁵
Lesotho	LRA Preferred Trader Accreditation programme	Pilot launched on 2 July 2018	Both Import & Export	Importer Exporter Customs Brokers & Transporters	Customs & Excise Act, 1982 as amended Preferred Trader Policy Guidelines SACU Agreement, 2002 and Programme Guidelines.	Pilot Stage by March 2019 Formal launch by October 2019 (pending enactment of the law)
Accreditation (criteria, requirements, process)					Benefits	
Criteria: 1. Must have a physical address in the country; 2. Must have good financial standing/proven financial solvency; 3. Must maintain adequate books, records and control systems to support full compliance auditing by the LRA; 4. Must have had a good compliance record for at least three (3) years prior to application; 5. Must be bonded if a carrier and/or freight forwarder; and 6. Must be duly licensed by the LRA to operate if a clearing agent.					1. Prioritized Customs clearance; 2. Facilitated/prioritized release of goods; 3. Minimal control/inspection of goods at the border; 4. Prioritized inspection when identified by a risk engine as liable for inspection or control, including a choice of place of control as and when required; 5. A designated contact person; 6. Periodic audit every three (3) years in order to verify compliance, as opposed annual LRA audits; 7. Automatically qualify for an import, VAT and Customs deferment account;	
Requirements:						

<ol style="list-style-type: none"> 1. Completed Application Form; and 2. Completed Self-Assessment Questionnaire (SAQ) <p>Processes:</p> <ol style="list-style-type: none"> 1. LRA Accreditation Application Process (Annex 1); 2. SACU Post Authorization Management Process (Annex 2). 	<ol style="list-style-type: none"> 8. Expedited refund processing including automatic qualification for the monthly refunds programme; and 9. Mutual recognition of status in all SACU Member States.
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Member administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵
Seychelles	AEO	To be determined	Import/ Export	Whole supply chain		<p>Awaiting approval of draft legislation from Attorney General's chamber.</p> <p>Seeking technical assistance to assist with the following:</p> <p>Proposed Phase 1</p> <ul style="list-style-type: none"> • conduct fact-finding mission to establish benefits/challenges in terms of AEO implementation • conduct meetings/ training workshop for Customs & stakeholders • develop capacity to facilitate proper implementation of the programme <p>Proposed Phase 2</p>

						<ul style="list-style-type: none"> • develop guidelines, forms, questionnaire, checklist, reference or training manual as required • provide support with the introduction of a pilot phase • conduct evaluation of a pilot phase prior to full AEO implementation
Accreditation (criteria, requirements, process)					Benefits	
<p>General requirements:</p> <ul style="list-style-type: none"> • Appropriate record of compliance with Customs requirements; • Satisfactory system of managing commercial records; • Where appropriate, proven financial solvency; • Appropriate security and safety standards for AEOs who want to benefit from safety and security facilitations. <p>Accreditation:</p> <ul style="list-style-type: none"> • Validation of application form and supporting document submitted; • Communication and consultation with relevant authorities; • Risk assessment; security check (WCO criteria); • Audit. 					<ul style="list-style-type: none"> • Lower risk goods imported or exported out of the Seychelles will not be stopped for examination; • Possibility to request a specific place for Customs checks; • Facilitations in the form of a reduced number of data to be provided in the summary declarations; • Easier access to authorizations and permits for Customs simplifications; • A specially appointed Customs support officer; • Lower levels of controls for paper-based inspections (audit) and physical inspections; • Advanced notice of inspections if this does not jeopardize Customs controls; • When necessary a physical control may be performed even though no prior notification of inspection was given; • Priority treatment; • Mutual recognition. 	

Member administration	Programme Title¹	Date²	Scope³	Type of Operator⁴	Legislation/ Procedure	Implementation Plan (including deadlines)⁵
South Africa	Authorized Economic Operator (AEO)	31 March 2021	Import, Export	Importer; Exporter; Customs Brokers; Warehouse Keeper; Manufacturers;	Not yet legislated. Programme still to be piloted and AEO policy development underway.	Pilot of the AEO Programme within the motor industry sector by 31 March 2020

				Tier 1 Suppliers; Transporters		
Accreditation (criteria, requirements, process)					Benefits	
<p>Customs Compliance:</p> <ul style="list-style-type: none"> - Systems Controls and Accounting of Goods. - Financial Viability. - Sufficient Customs Knowledge. - Cargo Security. - Personnel Security. - Contractor Security. - Conveyance Security. - Crisis Management. - Communication and Training. - Security Education. - Information Technology Security. 					<ol style="list-style-type: none"> 1. Recognition as a secure and safe business partner. 2. Improved relations with Customs and Other Governmental Agencies. 3. Reduced physical and documentary inspections. 4. Expedited inspections. 5. All Preferred Trader benefits. 	

5. WCO WEST AND CENTRAL AFRICA REGION

Member administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵
Cote d'Ivoire	Authorized Economic Operator (AEO) programme	Experimental phase in second quarter of 2017 with 10 pilot companies	Import/Export	Importers, Exporters	Order No. 276/MPMBPE/DGD/29 of April 2016 implementing the status of Authorized Economic Operator (AEO). - Order No. 277/MPMBPE of 29 April 2016 on the establishment, composition and powers of the Accreditation Committee for the Certification of Authorized Economic Operators (AEO).	<ul style="list-style-type: none"> The programme will start with a pilot phase with 10 companies before extending to a larger number of operators fulfilling the required conditions. Security aspects will be taken into account at a later stage.
Accreditation (criteria, requirements, process)					Authorized Economic Operator (OEA) programme.	
<p>-Conditions of eligibility</p> <p>The Company shall:</p> <ul style="list-style-type: none"> be established in Côte d'Ivoire and be subject to the system of real taxation; have carried on business on a continuous basis over a minimum period of three (3) years; produce a certificate of Customs regularity; produce a certificate of regularity; not have committed Customs offences in the past three (3) years; justify the commitment of the Company to a quality approach; have contributed to the mobilization of Customs revenues of at least four (4) billion CFA francs during the previous financial year. <p>- Grant procedure:</p> <ul style="list-style-type: none"> submit an application for AEO status to the Director General of Customs (application form + self-assessment questionnaire duly filled in); admissibility of the application by Customs; processing of the application by the Accreditation Committee; granting of the AEO Accreditation by the Minister of the Budget. 					<ul style="list-style-type: none"> Immediate removal of imported goods except those subject to prior authorization (fresh food, food, medicines, etc.). Automatic admission to the interim voucher procedure for air mail. Automatic admission to home visits in the event of eligibility for the inspection channel. Preferential treatment for inspections on the premises. Exemption from the production of declarations of acceptance of the country of destination in the procedure for refunding VAT credits. Exemption from the production of a deposit for Inter-State Road Transit. 	

Member administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵
Democratic Republic of the Congo	Authorized Economic Operator (AEO) programme	Decision planned but no date mentioned so far	Import/export	Single type of Operator subdivided into three (3) categories: A: Customs simplifications B: Security and safety C: Full certificate	*Law No. 10/002 of 20 August 2010 Laying down the Customs Code *Decree No. 11/46 of 24 December 2011 implementing provisions of Law No. 10/002 of 20 August 2010 laying down the Customs Code *Executive order No. 16 of 11 April 2011 implementing provisions of Law No. 10/002 of 20 August 2010 laying down the Customs Code *Decision No. DG/DG DA/DG/2011/296 of 11 August 2011 implementing provisions of Law No. 10/002 of 20 August 2010 laying down the Customs Code.	Currently looking for partnerships, experience sharing and capacity building.
Accreditation (criteria, requirements, process)					Benefits	
<ul style="list-style-type: none"> The granting of AEO status is subject to a written request to Customs and to a satisfactory investigation by Customs. The representative must complete the 12-page application form, structured around the following five (5) sections and sub-sections: information on the applicant: organizational character; internal organization; volume of activity; information relating to Customs. Customs Compliance: Customs records; information regarding potential subjection to fraud. Accounting and logistical system of the business. Monitoring of commercial and logistics records. Accounting and logistics system. Internal control system. Flow of goods. Establishment of the goods declaration and the use of Customs brokers. Maintenance, preservation, restoration and archiving of information systems. Information security and security of computer systems. Securing information and documentation. 					Special procedures granted to Authorized Economic Operators in Category A include: <ul style="list-style-type: none"> reducing the number of physical and documentary checks; priority treatment of consignments when selected for control; submission of a minimum of information during the release of goods; prior notification of control; possibility of clearance at the declarant's premises or in other locations within the country, chosen by the Authorized Economic Operator; possibility of lodging a goods declaration covering multiple transactions during a given period; option for Authorized Economic Operators to calculate and pay duties and taxes themselves based on their own commercial records, to which Customs refers, where appropriate, to ensure compliance with other Customs requirements; 	

<p>Financial solvency</p> <ul style="list-style-type: none"> • Safety and security requirements: • Security-related assessment conducted by the applicant (self-assessment) • Building security. • Transport units. • Logistics process. • Goods received. • Storage of goods. • Manufacturing of goods. • Loading of goods. • Safety requirements for providers. • Personnel security. • External service providers. 	<ul style="list-style-type: none"> • Possibility for the Authorized Economic Operator to lodge a goods declaration by means of an entry in the records and subsequently by a supplementary declaration. <p>Authorized Economic Operators in category B receive the following benefits:</p> <ul style="list-style-type: none"> • prior notification of control; • possibility of clearance at the declarant's premises or in other locations within the country, chosen by the Authorized Economic Operator; • possibility to submit the goods cargo declaration to Customs based on limited set of information; • Recognition by Customs of seals used by the Authorized Economic Operator; • exemption from controls for Authorized Economic Operators' means of transport; • Possibility of shipping goods for export before lodging the goods declaration. <p>AEO category C enjoys the benefits of those in categories A and B.</p>
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Member administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵
Gabon	Authorized Economic Operator (AEO)	In progress since 15/01/2018	Essentially for import, at first	Importers/ Exporters	Integration of the status of Authorized Economic Operator in the draft of the new CEMAC Customs Code.	<ul style="list-style-type: none"> -Reactivation of the Mission Facilitation (MF) 15/01/2018; -Designation of the head of the MF 15/01/2018; -Assignment of members of the MF 24/01/2018; -Study tour within the Audit Services (AEO), Customs Info Service and Business Advisory Unit of French Customs 04/2018; -Consultation meeting with economic operators 05/2018; -Design of the different implementation tools:

						<ul style="list-style-type: none"> • AEO audit procedure 06/2018; • Project to create the blue channel (redefinition of the selectivity rules in progress); • Draft Order on PDD4; • Examination of the first application (GCIAE Company) and preparation of the audit (AEO) 09/2018.
Accreditation (criteria, requirements, process)					Benefits	
<ul style="list-style-type: none"> - Absence of conviction for a serious criminal offence; - Satisfactory Customs record; - Supply chain; security - Financial solvency; - Access to Customs and accounting entries. 					<ul style="list-style-type: none"> - Blue channel; - PDD; - Personalized support; - Reduced controls; - Telephone support. 	

Member administration	Programme Title¹	Date²	Scope³	Type of Operator⁴	Legislation/ Procedure	Implementation Plan (including deadlines)⁵
Ghana	AEO	June 2017	Import/export	Importers, exporters	Yet to be determined	Customs Act 2015 (ACT 891)
Accreditation (criteria, requirements, process)					Benefits	
<ul style="list-style-type: none"> • Parties involved in the international supply chain (for now the attention is on importers and exporters) • A record of compliance with Customs requirements • Satisfactory system of managing commercial and, where appropriate, transport records, which allows appropriate Customs controls • Proven financial solvency • Appropriate security and safety standards <ul style="list-style-type: none"> ○ Expression of interest (complete an application form) ○ Preliminary consultation 					<ul style="list-style-type: none"> • Simplification of Customs documentary procedures • Priority treatment of consignments if selected for control • Recognized as a secure and safe business partner • Swift Customs clearance • Reduced cost and time of doing business • Improved control and better allocation of resources • Improved risk management • Improved safety and security within the supply chain 	

<ul style="list-style-type: none"> ○ Self-Assessment Questionnaire (SAQ) is administered and risk level evaluated ○ Audit (documentary and on-site validation) ○ Certificate 	
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Member administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵
Nigeria Customs Service	AEO Pilot Programme	1 st quarter of 2019	Import	Importers, manufacturers	-Customs Excise Management Act (CEMA), under review. -SAFE Framework of Standards. -ECOWAS Community Code.	-Development of AEO instrument. -Development of AEO eligibility. - Development of AEO authorization criteria. Stakeholder mapping selection of companies for the Pilot Project.
Accreditation (criteria, requirements, process)					Benefits	
<ul style="list-style-type: none"> - Structures. - Staffing. - Cargo security. - Cargo conveyance security. - Premises security and access control. - Personnel security. - Financial viability. 					<ul style="list-style-type: none"> - Priority treatment in all Customs areas. - Automatic release of entries. - No physical examination of goods. - Expedited payment of refunds claims. - Reduced Customs bond security. - Choice of place of control. - Access to Customs dedicated lane. - Automatic renewal of Customs licences. - Self-management of Customs bonded warehouse. 	

II. OPERATIONAL CUSTOMS COMPLIANCE PROGRAMMES AND CUSTOMS COMPLIANCE PROGRAMMES UNDER DEVELOPMENT

A. OPERATIONAL CUSTOMS COMPLIANCE PROGRAMME

1. WCO SOUTH AMERICA, NORTH AMERICA, CENTRAL AMERICA AND THE CARIBBEAN REGION

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Belize	Trusted Trader Programme	Officially launched on 4 August 2016	Import/ export/	Importer and Exporter	30	Draft	To increase the number of members to 60 by 2020.	Trusted Trader Programme
Accreditation (criteria, requirements, process)					Benefits			
<ul style="list-style-type: none"> - The TTP application is submitted to the Customs Voluntary Compliance Task Force (TTTF) - The TTTF approves, defers or rejects the application based on the objective compliance assessment matrix - Approved members are afforded 80% access to the Green Lane, subject to periodic audit - TTP members submit a voluntary disclosure form - TTTF processes submissions with 60 days - The Single Administrative Document (SAD) is amended, and additional duties and taxes are collected 					<ul style="list-style-type: none"> • Greater predictability for Customs regimes (valuation, classification, etc.) • Simplified procedure • Preferred treatment for TTP members • Unique benefits for low-risk traders • Enhance revenue performance • Cost reductions (no delays, inventory, capital, storage space) • Lowering the risk of penalties or sanctions • Reduction of opportunities for corruption • Increased green lane treatment for TTP members • Faster processing during physical checks • Reduced Customs intervention (inspection, documentary checks) • Enhanced competitiveness of the approved company • Promote transparency 			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Bolivia	Authorized Economic Operator – (AEO)	24 March 2015 26 January 2016 31 March 2016 December 2016	Export Customs Brokers Import Highway Carriers	Exporters, Customs Brokers, Importers, Highway carriers, gradually incorporate other operators (Cargo Consolidators/Deconsolidation).	20	Supreme Decree No. 1443 that regulates the AEO Programme; 2012. Board Resolution of Bolivian Customs that creates the division responsible for implementing the AEO Programme in Bolivia; 2013. Board Resolution of Bolivian Customs that will give sustainability to the Programme. Presidential Resolution of Bolivian Customs that approves the process to certify operators.	<ul style="list-style-type: none"> Gradually incorporate other supply chain operators. Gradually incorporate other governmental entities. Continue the AEO staff training. Sign Mutual Recognition Agreements (MRAs), and promote new MRAs with other countries. 	Operador Económico Autorizado – OEA (Authorized Economic Operator – AEO)
Accreditation (criteria, requirements, process)					Benefits			
<u>General requirements:</u> <ul style="list-style-type: none"> Comply with tax and Customs regulations. Comply with government labour regulations. Comply with legal regulations. Be financially solvent. Stockholders, partners, legal representative of the company and staff that work with tax and Customs procedures should not have police and criminal records related to supply chain security. 					<u>General benefits:</u> <ul style="list-style-type: none"> Assigning a Customs official to help companies coordinate and resolve Customs issues related to their certified operation. Priority attention in operational and administrative procedures. Dissemination of its AEO status at the national and international levels. The AEO can use the logo of the AEO Programme of Bolivia. Participation in new Customs initiatives. Free delivery token as bailment. Communication and forwarding of updated Customs regulations. 			

<ul style="list-style-type: none"> • Have an adequate security level, complying with supply chain security requirements. <p><u>Accreditation:</u></p> <ul style="list-style-type: none"> • Submit an application to Customs: the applicant should complete and remit the form with supporting documents. • Documentary evaluation: the AEO staff will check all the information (form and supporting documents) that the applicant has remitted. • Validation visits to check supply chain security requirements: the AEO staff will go to the company location in order to inspect the supply chain security procedures that the applicant incorporates to comply with the requirements. <p><u>Certification:</u></p> <p>After performing the validation, the AEO certification will be granted or denied. The certification is issued by the Customs Administration (National Customs of Bolivia) and is valid for three (3) years. During this period of time, at least two (2) control visits will be carried out to verify satisfactory performance, including establishment and legal residence in the country, the absence of penalties in the taxation, Customs, currency, and health domains during the three (3) years preceding the filing of the application, background check for the applicant and staff linked to it, up-to-date with payment of obligations and have expertise and experience in performing the activity for which it purports to be authorized. The security requirements provide documents, which are implemented and verifiable, on personnel issues, staff selection, security management processes (access control, infrastructure, information, business partners, Customs process, and control of transport units).</p>	<ul style="list-style-type: none"> • Access to the "AEO Community of Practitioners" international platform. <p><u>Exporters' benefits:</u></p> <ul style="list-style-type: none"> • Reduction of red and yellow channels for export declarations. • Priority in handling clearance formalities. • Streamlined documentary examination and/or physical recognition, when assigning the red or yellow channel. • Streamlining of cancellation and return of guarantees upon completion of the terms of RITEX operations. • Reduction of en-route controls. • Submission of final export with minimal information. • Evaluation of commercial partners involved in the certified activity. • Facility for remote verification of shipments and placement of seals. <p><u>Importers' benefits:</u></p> <ul style="list-style-type: none"> • Reduction of red and yellow channels for export declarations. • Priority in handling clearance formalities. • Receive information for tracking the load via e-mail. • Streamlined documentary examination and/or physical recognition, when assigning red or yellow channels. • Reduction of en-route controls. • Evaluation of commercial partners involved in the certified activity. • Priority in the review of the goods declaration with information sheet. • For green channels, immediate release, without the goods entering the Customs warehouse. • Reduction of guarantees to access payment facilities. • Priority attention to present the logistics service in Customs
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Brazil	Brazilian AEO Programme	AEO compliance December 2015	Certification based on compliance with tax and Customs legislation.	Importers/Exporters, tiers 1 and 2	Importers/Exporters tier 1: 17 Importers/Exporters tier 2: 68	Secretariat of the Federal Revenue Ruling: IN RFB No. 1.598/2015 Voluntary participation	None	None - Customs
Accreditation (criteria, requirements, process)					Benefits			
<p>For certification in the Brazilian AEO Programme, compliance shall be verified against the following, according to the chosen system:</p> <ul style="list-style-type: none"> - AEO compliance tier 1 or tier 2; - AEO Single Government Status/Agriculture <p>General requirements:</p> <ul style="list-style-type: none"> • An appropriate record of compliance; • Computer-based system to manage commercial, tax, financial and operational records; • Financial solvency; • Commercial partners policy; and • Human resource policy. <p>Appropriate compliance standards (for AEO-compliance tier 1 and tier 2).</p> <p>Accreditation:</p> <ul style="list-style-type: none"> • Fill in an application and a self-assessment questionnaire, and send them to Customs; • Customs performs a risk analysis and a physical inspection of the applicant; • Customs awards/rejects the AEO certification; 					<p>General benefits (for all operators):</p> <ul style="list-style-type: none"> • Specially appointed AEO Customs Support Officer; • AEO list on Customs' website; • Use of the AEO Programme logo; • Priority when applying for a different AEO type, tier or system; • Mutual Recognition Agreement (MRA) benefits; • Active participation in updating laws and Customs procedures related to AEO (Consultative Group); • Requirement waiver when asking for special Customs regimes; and • Customs and AEO certified operator joint workshops and training. <p>Benefits for AEO-compliance tiers 1 and 2:</p> <ul style="list-style-type: none"> • Priority for AEO Classification of Goods Decision (maximum 40 days); • Guarantee waiver for temporary admission; • 24-hour free storage in a special area for air cargo coming directly from Abroad. <p>Benefits for AEO-compliance tier 2:</p> <ul style="list-style-type: none"> • Real-time channel definition • Lower rate of document and physical controls in IMPORT operations; • Priority for document and physical controls; 			

<ul style="list-style-type: none"> • Monitoring of AEO after certification to ensure the compliance level is maintained; • Customs suspends/revokes the AEO certification (if necessary). <p>The conditions for acceptance and rejection of the applicant as well as suspension and revocation of the AEO certification are laid down in the legislation.</p>	<ul style="list-style-type: none"> • Permission to submit the import declaration prior to the goods arrival.
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Canada	Customs Self-Assessment (CSA)	2001	Import	Importers and carriers	107 Importers 992 Carriers (as of November 2018)	Customs Act, paragraph 32(2)(b) and section 32.2	Modernize programme to leverage automation and enhance benefits and collaboration with industry.	
Accreditation (criteria, requirements, process)					Benefits			
<p>Program Membership Application Process:</p> <p>Importers: two-part application; importer must meet the criteria in the first part of application process in order to qualify to submit the second part.</p> <ul style="list-style-type: none"> • Security profile information - risk assessment of client which includes the collection of corporate structure information, key business activities and products; company policies related to risk management; and, upon request, a quarterly report or their most recent audited financial statements. • Importers have to demonstrate that their books, records and business systems have the necessary internal controls and procedures - including linkages, controls and audit trails to meet Customs requirements. <p>Carriers: two-part application; carrier must meet the first part of the application to qualify to submit the second part.</p> <ul style="list-style-type: none"> • Carriers must provide detailed information such as a complete corporate structure and all relevant registration identifiers; details about their business 					<p>Importers:</p> <ul style="list-style-type: none"> • Reduced importer data set for imports and reduced costs • Expedited processing at ports of entry • Streamlined, self-assessing and accounting <p>Carriers:</p> <ul style="list-style-type: none"> • Ends the transactional transmission of data elements • Increases the certainty of expedited Customs processing • Enables carriers to meet their obligations easily • Streamlines the process for legitimate trade <p>The CSA program is factored into the CBSA's Business Resumption Plan in the event of trade flow disruptions.</p>			

<p>specialty, clients, equipment and drivers; security measures for freight facilities and personnel policies; terminal and warehouse locations; and the location of all their divisions.</p> <p>Carriers are asked to demonstrate their internal process for an international Canada-bound shipment; identify their current business process for all shipments, starting from the order through to billing; identify how they assign an internal control number for each order they accept; provide detailed dispatch procedure and systems; provide sample documents, descriptions and the appropriate linkages for each step in the shipping process; identify how CSA-approved importers, drivers and eligible shipments will be identified in the systems, identify their reporting system to trace all Canada-bound shipments, including CSA-approved shipments; and identify the location of books and records.</p>	
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
General Customs Administration of Haiti.	Privileged Partnership Programme	September 25 2015	Import	Importers	11	Memorandum of Understanding between Customs and the representatives of the various vehicle owners favouring automatic management of the stock of vehicles stored in warehouses, thus promoting Customs clearance at home	None	The declaration for warehousing is valid for a period of six (6) months. At the end of this period, the Director of Customs may grant an extension of three (3) additional months. If no new destination is given to the goods at the expiry of the extended period, they will be considered as

								<p>abandoned, sold at auction and the net proceeds of the sale will be paid to the Treasury.</p> <p>In the event of the disappearance of the goods, either as a result of theft or destruction, the warehouse manager, natural or legal person, will be required to pay to the Treasury all duties and taxes.</p>
Accreditation (criteria, requirements, process)					Benefits			
<p>Approval:</p> <ul style="list-style-type: none"> Approval is subject to the submission by the beneficiary of a letter of guarantee issued by a commercial bank in the capital and the amount of which is determined by the General Administration of Customs according to objective criteria. Assessment of the premises and audit of the transactions carried out, granting of approval to establish a Private Warehouse in order to store new imported vehicles. <p>Requirements:</p> <ul style="list-style-type: none"> Dealer assumes both warehouseman and warehouse keeper responsibilities; The warehouse will only be used to store new vehicles waiting for Customs clearance. No one is allowed to enter the enclosure which is a bonded area; The dealer must send to the home office a monthly inventory status report; 					<ul style="list-style-type: none"> a) Automatically obtaining access to the Green Channel; b) Reduction of physical controls; (c) Exemption from controls by the General Surveillance Authority; d) Granting of simplified procedures as required. General Surveillance Authority. 			

<ul style="list-style-type: none"> • The concessionaire is authorized to carry out preventive maintenance on the vehicles while being careful to inform, in writing, the Customs Control Directorate and the Customs Directorate at Port-au-Prince harbour; • Under no circumstances should vehicles be displayed in the dealer's showroom. This constitutes a violation of the MoU and will result in cancellation of the approval; • The concessionaire must facilitate Customs controls both ex-ante and ex-post facto and have a system for archiving original documents related to imports, for a period of five (5) years, to which the post-clearance inspection service will have access for control purposes; • The dealer agrees to comply with the control and surveillance measures that the Customs Department deems appropriate to exercise; • Establishment of a warehouse declaration and transfer of goods in warehouse by a Customs broker. <p>The declaration of warehousing upon arrival on the Haitian Customs territory must be established by an approved Customs broker. It must be accompanied by the required documents and relate to the particular private warehouse regime.</p> <p>The agent is the only person responsible for transferring the vehicles from the port of unloading to the warehouse.</p>	
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
United States	Importer Self-Assessment Program (ISA)	2002	Import	Importer	340+ importers	None – voluntary program	Transition the ISA program's 340+ members into CTPAT Trade Compliance.	None
	Trusted Trader Pilot Program	June, 2014	Import	Importer	Seven (7) pilot participants	None – voluntary program	Currently in Phase II – testing and prioritizing benefits and	None

							<p>engaging with partner government agencies (PGA) to develop a whole of government approach to trade compliance.</p> <p>Phase III will consist of operationalizing the program and transitioning the 340+ ISA importers to CTPAT Trade Compliance.</p>	
Accreditation (criteria, requirements, process)						Benefits		
						<p>The ISA program provides opportunities for importers who demonstrate a commitment to compliance to receive many benefits including assignment of a National Account Manager; removal from the Regulatory Audit's audit pool; and free entry summary trade data.</p> <p>The Trusted Trader Pilot for CTPAT Trade Compliance includes further benefits development such as:</p> <ul style="list-style-type: none"> • expedited rulings and internal advice • confidential manifest • penalty mitigation • removal from post release exams • identity theft program <p>As part of the Pilot Phase II testing, CBP is continuing to evaluate and prioritize benefits, re-engineer the ISA process and work to develop and deploy the trade compliance section of the CTPAT portal.</p>		

2. WCO FAR EAST, SOUTH AND SOUTH EAST ASIA, AUSTRALIA AND THE PACIFIC ISLANDS REGION

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Department of Home Affairs Australian Border Force (ABF)	Australian Trusted Trader	1 July 2016	Businesses who import and/or export as well as service providers (e.g. Customs brokers and freight forwarders)	Australian Trusted Trader is open to any Australian Businesses that import and/or export as well as service providers (e.g. Customs brokers and freight forwarders)	As at 31 January 2019 there were 317 accredited Trusted Traders	Australian Trusted Trader assesses businesses against qualification criteria set out in the Customs (Australian Trusted Trader Programme) Rule 2015.	The Australian Trusted Trader Compliance Framework provides a risk-based compliance approach that informs the ABF as to whether Trusted Traders are adhering to the Rule, Australian Trusted Trader Agreement and Customs related laws.	Australian Trusted Trader uses a variety of compliance controls including: case management, a compliance framework, compliance activity listing, compliance tiers, control plans, detective controls, infringement notice scheme and sample testing.
Accreditation (criteria, requirements, process)					Benefits			
<p>Australian Trusted Trader assesses business against the qualification criteria set out in the Customs (Australian Trusted Trader Programme) Rule 2015 (the Rule). The Rule is summarized below, and includes the requirements under which the Comptroller-General of Customs may enter into an agreement with an entity as a Trusted Trader. The requirements are not prescriptive about the types of programmes and processes that businesses must have in place, but are risk-based. Entities must demonstrate a secure supply chain and trade compliance history.</p> <p>The Rule (and its explanatory notes) provides for the variation, termination or suspension of Trusted Trader agreements by the Comptroller-General of</p>					<p>Australian Trusted Trader trade facilitation benefits include:</p> <ul style="list-style-type: none"> • Australian Border Force Account Manager • Australian Trusted Trader Logo • Differentiated Examinations • Monthly Cargo Data Requests • Priority Processing • A 'seat at the table' with Government • Streamlined access to the APEC Business Travel Card • Simpler TSS Visa Sponsorship • Customs Duty Deferral • Consolidated Cargo Clearance 			

<p>Customs. Trusted Traders may also be subject to penalties under the Infringement Notice Scheme and various strict liability offences under the Customs Act (1901). The Department of Home Affairs works with Trusted Traders to ensure compliance.</p> <p>The Customs (Australian Trusted Trader Programme) Rule 2015: Part 2 - Qualification criteria 7. Status and experience of entity (1) The entity is an entity within the meaning of the A New Tax System (Goods and Services Tax) Act 1999. (2) The entity has an ABN. (3) The entity has been undertaking an activity or activities (which need not have been the same activity or activities) that form part of an international supply chain for at least two (2) years before the entity's nomination under section 176B of the Act.</p> <p>The entity completes an on-line application to determine whether it meets initial eligibility criteria of an Australian Business Number and a two-year trading history; and provides information against The Rule. The ABF then undertakes an assessment against qualification criteria including:</p> <ul style="list-style-type: none"> • a review of the entity's documentary application; and • physical validation of an entity's supply chain security and trade compliance practices. <p>If the application is approved, the entity will enter into an Australian Trusted Trader Agreement with the Government. This outlines the conditions of Australian Trusted Trader accreditation and the trade facilitation benefits available. The Department of Home Affairs and ABF work with accredited Trusted Traders to manage ongoing compliance, including through periodic revalidation.</p>	<ul style="list-style-type: none"> • Australian Trusted Trader Origin Advance Ruling • Mutual Recognition Arrangements
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Cambodia	High Compliant Trader Incentive Mechanism	11 April 2013	Both Import and Export	Importer and exporter	Eight (8)	Prakas (Ministerial Decree) No. 452 dated 11 April 2013 on High Compliant Trader	N/A	High Compliant Trader Incentive Mechanism

						Incentive Mechanism. General Department of Customs and Excise (GDCE) Decision No. 278 dated 27 February 2014 on Criteria Determination for the Implementation of High Compliant Trader Incentive Mechanism. GDCE Decision 279 dated 27 February 2014 on the Establishment and Operation of the Best Trader Management Unit		
Accreditation (criteria, requirements, process)						Benefits		
<p>The companies who wish to apply to be a member of the Best Trader Group shall follow the process below:</p> <ul style="list-style-type: none"> • Submission of an application form. • Qualification verification. • Proposed letter to the Ministry of Economy and Finance for approval. • Certificate issuance. 						<p>The Best Trader Group (BTG) member will receive the following incentive treatment package as follows:</p> <ul style="list-style-type: none"> • Priority not to queue up in the order of First-in First-out Principle, both in the stages of file lodgement, physical inspection/documentary check, and goods clearance as soon as possible. • Granted Customs pre-clearance without security deposit. • Exempt from the pre-verification procedure on Customs value. • Exempt from the pre-verification procedure on rules of origin. 		

						<ul style="list-style-type: none"> Number of containers subjected to cross-scanning machines reduced according to existing regulations, not to exceed 50% of the total number of containers being shipped (consisting of more than one). Granted pre-arrival clearance and other incentives in the future, determined by the GDCE. 		
Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Fiji Revenue & Customs Service	Gold Card Services	2012	Import and Export	Importer, Exporter, Manufacturer	80	Compliance Framework		Membership reviewed every two years
Accreditation (criteria, requirements, process)					Benefits			
<ul style="list-style-type: none"> Customs compliance; Tax compliance. 					<ul style="list-style-type: none"> Provide innovative solutions to all tax and Customs enquires; Expedite processing of tax clearance, tax returns, stamp duty documents, applications for registration for all tax types and review assessments; Expedite assessing and amendments of the Single Administrative Document (SAD); Accept tax and Customs payments via online banking, EFTPOS, cheques and cash; Facilitate referrals within all Revenue and Customs business units. Provide preferential services for Revenue and Customs stakeholders. 			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Indonesia	Mitra Utama (formerly the Priority Channel)	December 2015 (renew the programme established in August 2002)	Exporter and importer.	Exporter and importer.	360	Finance Ministry Regulation Number 229/PMK.04/2015 of 16 December 2015	-	-
Accreditation (criteria, requirements, process)					Benefits			

<p>Compliance (MITA) is chosen by Customs without registration, subject to the following conditions:</p> <ul style="list-style-type: none"> • Has a reputation for good compliance over the past six (6) months, which includes: <ul style="list-style-type: none"> a) Performing import and/or export activities; b) Not having made a mistake in data submission, including the amount, type of goods, and/or Customs value, which is material or significant in Customs notification, the limit of which is further regulated by the Director General; c) Never misuses facilities in the Customs and/or excise field that are material or significant, the limits of which are further regulated by the Director General; d) There are no recommendations based on the results of Customs audits stating that the internal control system is not good and/or cannot be audited (unauditable); and e) Never lends Customs modules to other parties. <ul style="list-style-type: none"> • Does not have arrears of Customs obligations, excise duties, and/or taxes in the frameworks of imports that are due; • Has never committed a criminal offence in the Customs and/or excise field; • Has obtained green lane access for the past six (6) months; • Has clear and specific fields of a business nature; • Has obtained a certificate stating it does not have tax arrears from the Directorate General of Taxes; • Declares willingness to be determined as a Customs MITA. 	<ul style="list-style-type: none"> • Minimal percentage of document and/or physical examinations; • Trucklossing Facility; • Part off container without request; • Corporate Guarantee; • Deferred payment if MITA is a producer importer; • For an import process, an exception is given to submit; <ul style="list-style-type: none"> a) Print out of the import declaration (PIB) except for goods under a facility scheme. b) Customs supplementary documents and tax receipt; and c) Licences from other technical agencies in Customs PDE Application, unless otherwise stipulated; and/or • Dedicated Customs Coordinator for MITA.
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Sri Lanka	Compliant Traders Facilitation Programme					Legislative measures are in place for the operation of existing programmes.	A comprehensive AEO programme to be launched in 2019.	None
	1.- Green Channel Programme	October 2016	Imports only	Importers	37			
	2.- Fast Track Programme	October 2013	Imports only	Importers	206			
Accreditation (criteria, requirements, process)						Benefits		
Accreditation is based on the volume of imports, total duty paid to the government and the compliance level maintained by the operator.						Green channel: <ul style="list-style-type: none"> - Exempted from examination of cargo. Fast track: <ul style="list-style-type: none"> - Exempted from certain steps of document processing. - Import cargo treated as low risk and examination level is set to the AMBER channel. 		

3. WCO EUROPE REGION

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Republic of Azerbaijan	The Green Corridor	2016	Import/ Export	Legal and physical persons	53	<p>The Customs Code of the Republic of Azerbaijan.</p> <p>“Rules on “Green Corridor” and other release systems for goods and means of transport crossing the border”, approved by Presidential Decree No. 920 dated 21 May 2016.</p> <p>“Rules on obtaining, suspension, termination and restoration of the rights of foreign trade participants on permanent use of the “Green Corridor” release system” approved by Presidential Decree No. 427</p>	<p>Improving the “Green Corridor” release system;</p> <p>Conducting awareness-raising activities about the “Green Corridor”.</p>	None

						dated 21 December 2018.		
Accreditation (criteria, requirements, process)					Benefits			
<p>Obtaining, suspension, termination and restoration of the rights of foreign trade participants concerning permanent use of the “Green Corridor” release system.</p> <p>Persons falling into the low risk group and complying with all the requirements below can obtain the right of permanent use of the “Green Corridor” release system for carrying out import/export operations:</p> <ol style="list-style-type: none"> 1. Having experience in the field of import operations for the past one (1) year; 2. Capable of using the e-services provided by the Customs Authorities or having a contract with the authorized person being able to provide the use of those services; 3. Providing the transportation of goods by means of transport meeting international transport standards; 4. Using the storehouses for the storage of goods, complying with the requirements determined by the Cabinet of Ministers of the Republic of Azerbaijan; 5. Not having been convicted of crimes related to smuggling or evasion of Customs payments, as well as those for which the conviction has been extinguished or removed. 					<p>Persons obtaining the right of permanent use of the “Green Corridor” release system enjoy the following benefits:</p> <ol style="list-style-type: none"> 1. Faster movement of goods and vehicles through Customs Border Crossing Points; 2. Priority use of Customs services at Customs Border Crossing Points, trade facilitation centres and other places determined for the implementation of Customs clearance; 3. Minimum physical Customs examination by applying a Customs audit; 4. Priority use of the services related to Customs examination of goods; 5. Implementation of Customs clearance of goods and vehicles brought to and taken from the Customs territory in places other than Customs offices and during non-working hours by Customs officials, based on the consent of the Customs Authorities; 6. Participation in organized training on new developments, best practices in the Customs field, as well as recommendations and standards of international organizations; 7. During import: <ul style="list-style-type: none"> • Directly taking the imported goods to personal storage facilities; • When the Customs declaration is submitted, removing the Customs identification means (seals, etc.) independently from the vehicles carrying the goods, as well as unloading of goods based on the consent of the Customs Authorities; 8. During export: <ul style="list-style-type: none"> • Submitting electronically the Customs declaration reflecting information on exported goods and vehicles without going to the Customs Authority covering the activity area of the permanent user of the “Green Corridor” release system, and sending the goods directly to the Customs Border Crossing Point where the goods were declared; • Applying independently the identification means (seals, stamps, etc.) recognized by Customs. 			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Georgia	<p>“Golden List”</p> <p>Previous title in use from 15 July 2008 to 31 December 2010: “Customs-Trade Cooperation”</p>	15.07.2008	Import/export	Importers, exporters	156	<p>Tax Code of Georgia - Article 224;</p> <p>Order No. 290 of the Minister of Finance of Georgia (26 July 2012) on the Approval of Instructions on the Movement and Clearance of Goods on the Customs Territory of Georgia - Chapter XXI.</p>	Implementation of Periodical Declaration	None
Accreditation (criteria, requirements, process)					Benefits			
<p>Conditions for obtaining the status of Party to the “Golden List” are as follows:</p> <ul style="list-style-type: none"> • During the first year (continuous 12 calendar months), upon the first day of the calendar month of candidate selection by the Revenue Service or registration of the candidate’s application; • High rate of tariff value of the goods declared under the import and/or export procedure in the territory of Georgia – at least GEL 5.0 million; • High rate of the amount of paid import duties – at least GEL 900,000, or a large amount of goods declarations submitted for the purposes of importation and/or exportation of goods – at least 100; • As of the first day of the calendar month of candidate selection by the Revenue Service or registration of the candidate’s application; • Absence of valid decision on imposing responsibilities for the tax offences prescribed by Parts 4, 5, 10, 11, 19-21 of Article 289 the Tax Code of 					<p>According to the Provisions laid out in Order No. 290 of the Minister of Finance of Georgia (26 July 2012) on the Approval of Instructions on the Movement and Clearance of Goods on the Customs Territory of Georgia, Golden List members are entitled to:</p> <ul style="list-style-type: none"> • Use of simplified procedures when importing and/or exporting goods to and from Georgian Customs territory; • Payment of Customs duty, import VAT and import excise may be deferred for 30 days; • May place goods on private premises; • Complete Customs goods declaration in the “ASYCUDA” automated data system; • No doubling of the service fee during non-working hours. 			

Georgia (when one (1) calendar year has passed upon entry into force of such a decision on imposing the responsibility for tax offences).

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Kazakhstan	Authorized Economic Operator	2013	Import/Export	Importer, Exporter, Producer	As of 01/01/2017 five (5) legal entities have AEO status (operator)	Republic of Kazakhstan Code "Customs Affairs in the Republic of Kazakhstan" - CCC Decision No, 872 of 09.12.2011	The conclusion of the Agreement on mutual recognition in conjunction with other Customs administrations	
Accreditation (criteria, requirements, process)					Benefits			
<p>Requirements:</p> <ul style="list-style-type: none"> The presence of general security for the payment of Customs duties; Implementation of foreign economic activity within three (3) years up to the day of the appeal to the Customs authority to obtain the status of Authorized Economic Operator with the presence of at least ten goods declarations per year; The absence of debt on Customs payments and taxes according to the Customs legislation of the Republic of Kazakhstan on the date of the appeal to the Customs authority; The absence of debt on Customs payments and taxes according to the tax law of the Republic of Kazakhstan on the date of the appeal to the Customs authority; The absence of facts pointing to the presence of an unserved conviction according to Articles 209, 214, and 250 of the Criminal Code of Kazakhstan of 16 July 1997 and also Articles 234, 236, and 286 of the Criminal Code of Kazakhstan of 3 July 2014, on the day of the appeal to the Customs authority by the applicant, founders, or shareholders having a controlling stock; The absence of the imposition of an administrative penalty on the applicant within one (1) year under Articles 527, 534, 549, 550, 551, 552 and 558 of the Code of the Republic of Kazakhstan on Administrative Violations of 5 July 					<ul style="list-style-type: none"> Minimize the time of Customs operations related to the arrival of goods at the checkpoints; Detached movements of consignments (in the presence of infrastructure capabilities at the checkpoint); Detached (individual) workplaces (windows) in order to carry out documentary control in operating rooms; Temporary storage of the goods on the premises, in outdoor areas and at other areas of the Authorized Economic Operator's premises (hereinafter - AEO); Absence of requirements to provide a guarantee for the payment of Customs duties and taxes under implementation of the Customs transit procedure; The priority order of Customs operations preceding the filing of Customs declarations, as well as warehousing under the Customs procedure; There is no use of a guarantee for the payment of Customs duties and taxes in the implementation of periodic Customs declarations. 			

<p>2014 on the day of the Customs authority's application of an enforceable decision;</p> <ul style="list-style-type: none"> • Availability of the automated system of accounting of the goods allowing to compare the data provided to Customs authorities upon commission of Customs operations with data on carrying out business transactions; • The presence of the auditor's report and (or) the auditor's reports drawn up no later than ninety (90) days prior to the filing date of the application; • The presence of the property right or the right of economic maintenance, or the right of operational management or lease (sublease) or based on other legal grounds of premises, open areas and other territories where production operations are performed; • Availability of the contract (agreement) on use of an information system of electronic invoices. 	
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Republic of Serbia	Simplified Customs clearance procedure	Simplified procedure as per the invoice is applicable from 10.10.2010 Simplified procedure in the consignee's/consignor's premises is applicable from	Import/export	Importers, exporters	As of 01.10.2010, the number of companies using simplified procedures on the basis of a commercial document is 312. As of 04.04.2011, the number of companies	Voluntary participation	Review of existing explanations delivered to Customs offices, for the purposes of uniform operation and innovation.	None

		01.06.2011			using simplified import and export procedures in the consignee's/consignor's premises is 105.			
Accreditation (criteria, requirements, process)					Benefits			
<p>There are two different types of authorizations for simplified Customs clearance on the basis of an accounting document, as follows:</p> <ol style="list-style-type: none"> 1. An authorization for using simplified Customs clearance in import procedures; 2. An authorization for using simplified Customs clearance in export procedures. <p>Accreditation process:</p> <ol style="list-style-type: none"> 1. The economic subject shall apply for simplified Customs clearance (type 1 or type 2) at the competent Customs office; 2. The competent authority (Customs office and Headquarters) shall review the application. A specially established working group shall examine the documentation submitted; 3. The Post-clearance Audit Department shall, after a thorough audit of the company's business, deliver the opinion and recommendation in writing to the Working Group. The Working Group shall, based on the recommendation and opinion, make the final decision. <p>Headquarters shall send its opinion to the competent Customs office, which shall either issue the approval for simplified Customs clearance under the import/export procedure or reject the application. The Customs office shall reply to the request no later than 60 days after the submission.</p>					<ol style="list-style-type: none"> 1. "Local clearance". 2. Simplified procedure. 3. Customs procedure after working hours. 4. Reduced costs. 5. Increase in the authorized company's competitiveness. 			

4. WCO EAST AND SOUTHERN AFRICA REGION

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Madagascar	Accelerated Clearance Programme or PAD	June 2011	Import	Importers	108	Executive Order (Decision) No. 23 MFB/SG/DGD of 8 June 2011 setting conditions for granting the Accelerated Clearance Programme (PAD) and its implementing provisions.	<i>Programme Accélérée de dédouanement</i> (Accelerated Clearance Programme or PAD)	
Accreditation (criteria, requirements, process)						Benefits		
General requirements <ul style="list-style-type: none"> • Membership of a professional association recognized by Customs • No serious offence against the Customs Law and regulations over the past three (3) years • Satisfactory system of business records and accounting book-keeping • Satisfactory financial position • Authorization process: • Submission of an application through the relevant professional association • Review of the application on the basis of potential breaches of the Customs legislation and on the basis of financial legislation • Monitoring and control after the authorization to ensure the maintenance of the rule of law • Revocation or suspension in the case of infringements 						Customs declarations selected for the blue channel (without control or documentary/physical check at the time of clearance, but possible post-clearance audit).		

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Mauritius	AEO	2012	Import & Export	Importer & Exporter	3	Customs (Cargo Community System Regulations 2008)	To encourage operators to join the AEO programme	None
Accreditation (criteria, requirements, process)					Benefits			
<p>Category:</p> <ul style="list-style-type: none"> - Customs simplification. - Security and safety facilitation. - Customs simplification/security and safety facilitation. <p>Process:</p> <ul style="list-style-type: none"> - Submission of application form and duly completed questionnaire. - Face vetting of the above documents. - Audit for the past three (3) financial years and on-site visit to ensure system security. - Submission of report. - Approval. - Letter to inform the applicant of appointment, including requirements to be adhered to and obligations of the operator under the AEO Programme. 					<p>Fast track for Customs clearance of goods: reduction in dwell time and costs.</p> <p>The operators under the AEO programme are exempted from the submission of trade documents when processing their Customs declarations.</p> <p>If the electronic system at Customs (CMS) randomly selects any of the declarations for physical examination, such inspections are carried out at the operator's premises.</p>			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Mozambique	AEO	2012	Both import and export	Importer, Exporter	Six (6)	DM No. 314/2012 of 23 November 2012	None	
Accreditation (criteria, requirements, process)					Benefits			
<ul style="list-style-type: none"> • Screening and assessment of the applicant's documentation; • Survey and inspection; and • Allocation of the certificate (if it meets the requirements) 					<p>Simplified procedures:</p> <ul style="list-style-type: none"> • Electronic clearance has usually been used; • Physical checks only when requested; 			

	<ul style="list-style-type: none"> • Priority when the consignment is selected for inspection according to the risk management assessment; and • Personalized and early warning for document verification or physical check.
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Rwanda Revenue Authority (RRA) – Customs Services Department	GOLD CARD SCHEME	January 2014	Both	Importer, Exporter, Customs Brokers, Warehouse Keepers, Manufacturers and Transporters	153	Gold Card Scheme Manual	Recruitment of additional operators by June 2019	This programme offers benefits at national level while AEOs are recognized across the EAC region
Accreditation (criteria, requirements, process)					Benefits			
<p>Eligibility criteria:</p> <ul style="list-style-type: none"> • Be a company registered in Rwanda; • Be a commercial company; • Have a good compliance record with RRA; • Be a VAT-registered taxpayer, if applicable; • Maintain proper books and records in accordance with Generally Accepted Accounting Principles; • Comply with VAT requirements including but not limited to proper usage of EBM. Any applicant that is assessed to have committed irregularities in EBM usage for more than twice within the period under consideration and has been notified of non-compliance behaviour will not qualify for the scheme; • Retain supporting documents required to substantiate the declarations made to Customs and records of stock movements; • Have annual financial statements audited or certified by a company or an agent recognized by RRA, where applicable; 					<ol style="list-style-type: none"> 1. Immediate release - no physical or document examination except for random or risk-based interventions. 2. Expedited payment of refund claim. 3. Guaranteed renewal of Customs agent's licence. 4. Priority treatment in cargo clearance. 5. Self-management of bonded warehouse. 6. Guaranteed renewal of Warehouse Operator's licence. 			

<ul style="list-style-type: none"> • Not having any outstanding tax arrears with RRA (all departments) or complying with approved payment plan; • Have a volume of transactions equal to or more than RFW 200 million of Customs value or CIF in a calendar year. However, this criterion is only applicable to importers and exporters; • Not assessed to be high risk in one of the years covering the period under consideration; • Not have demonstrated dishonesty or any serious misbehaviour in dealing with Customs staff; and • Provide information requested by RRA in a timely manner and not have been charged with statement of offence resulting from failing to provide the requested information on time. 	
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
South Africa	Preferred Trader Programme	8 May 2017	Both	Importers Exporters	83	Section 64E Customs and Excise Act, No. 91 of 1964 Chapter 30 Customs Control Act, No. 31 of 2014	To pilot a fully-fledged AEO programme within a specific industry by 31 March 2020	None
Accreditation (criteria, requirements, process)					Benefits			
<p>SUFFICIENT KNOWLEDGE:</p> <p>Accredited clients must complete a competency assessment test administered by SARS.</p> <p>APPROPRIATE RECORD OF COMPLIANCE:</p> <ul style="list-style-type: none"> • Not been convicted of an offence involving fraud or dishonesty. • Not been convicted of any offence in terms of the Act. • Did not incur a penalty in respect of a serious offence within a three (3) year period preceding the application. • Not been convicted of any offence in terms of the Value Added Tax Act or the Income Tax Act. 					<ol style="list-style-type: none"> 1. Appointment of a Customs Relationship Manager tasked with facilitating the relationship between the client and Customs. 2. Reduction of the amount of any security required for compliance with Customs procedures. 3. Fewer routine documentary and physical inspections. 4. Prioritizing a request for tariff and valuation determinations. 5. Prioritizing access to non-intrusive inspection techniques when goods are stopped or detained for inspection. 6. Prioritizing and expediting inspections. 			

<p>EFFECTIVE COMPUTER SYSTEM:</p> <ul style="list-style-type: none"> • Communicate electronically. • Maintain a full audit trail of all Customs activities. • Have a record of verifiable procedures for backup, recovery, fallback, archiving and retrieval of business records. • Have an effective accounting, record-keeping and operational system. <p>SUFFICIENT FINANCIAL RESOURCES:</p> <p>Provide sufficient evidence to prove the financial viability of the business over a three-year period.</p>	<p>7. Permitting, on application, the inspection of goods at the clients' premises, irrespective of the type of goods.</p> <p>8. Priority processing of declarations submitted electronically.</p>
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Tanzania	Compliant Traders' Scheme	07.2007	Import	Transporters, importers (58 partners; 06.2012)	A model for EACCMA	To broaden the scheme to clearing and forwarding agencies. Inclusion of other supply chain operators in the long-term perspective.	Compliant Traders' Scheme	
Accreditation (criteria, requirements, process)					Benefits			
To be developed.					To be developed.			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Zambia	Customs Accredited Client Programme (CACP)	2008 - 15 Operators Re-launched in 2014	Both	Importers and Exporters	59	The CACP is not legislated but it is based on the WCO SAFE Framework of Standards (SAFE)	None	
Accreditation (criteria, requirements, process)					Benefits			
<p>Application:</p> <ul style="list-style-type: none"> Educate the client about the CACP. Completion of the application form and Due Diligence Checklist by the client. <p>Verification:</p> <ul style="list-style-type: none"> The application is face vetted. Checks that the company does not have outstanding obligations on the Customs system (ASYCUDA World). Checks that the client has no outstanding obligations for income tax, Pay As You Earn, Value Added Tax (VAT), withholding Tax and/or any other taxes. Checks that the client is not under investigation. <p>Authorization:</p> <ul style="list-style-type: none"> Due Diligence audit conducted. Agreement on Improvement Programme where needed. Approved by Risk Management Committee (RMC). CACP Memorandum of Understanding (MOU) signed by Customs and the taxpayer and business rules are given to the client. <p>After membership is given:</p> <ul style="list-style-type: none"> Minimal interventions at the border. Post-clearance audits are done by Customs. 					<ul style="list-style-type: none"> Reduced dwell time will lead to reduced procurement lead time and reduced stock holding costs, as well as avoidance of demurrage, stock-out costs and customer dissatisfaction. Special treatment through expedited release to CACP clients. Client managers for all CACP clients. 			

5. WCO NORTH OF AFRICA, NEAR AND MIDDLE EAST REGION

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Algeria	AEO	07.03.2012	Import/ Export	Importers, Exporters	AEO status to be granted to operators in the course of 2012 (from June 2012).	<p>Articles 38 and 39 of the Algerian Finance Act 2010; amendments to the Algerian Customs Code, published in the Official Journal of the Republic of Algeria (J.O.R.A) No. 78 of 31.12.2009</p> <p>Article 89 TER of the Algerian Customs Code (Law No. 79-07 of July 21 1979).</p> <p>Executive Decree of the Government No. 12/93 of 1 March 2012 stating the terms and conditions of AEO status, published in Official Journal of the Republic of Algeria (J.O.R.A)</p>	<p>-Improve and develop the status and its implementation progressively.</p> <p>-Strengthen the security and safety measures.</p> <p>-Align its legal framework with the global trade context.</p> <p>-Approving a Circular which explains the terms for implementation of AEO status and provides an audit guide. Since the amendment of the Algerian Customs Code, AEO status has been the subject of an agreement signed on 4 March 2012 between the</p>	None

						<p>No. 14 of 07.03.2012.</p>	<p>Algerian Chamber of Commerce and Industry (CACI), the National Agency for Promotion of Foreign Trade (ALGEX) and the General Directorate of Customs (DGD). This is to establish a framework of partnership to develop and support the partnership between the public and the private sector (ALGEX and CACI are public entities dependent on the Ministry of Commerce). Algerian Customs has established Public Relations and Information Units within all the national territory, to listen to, inform and advise economic operators on AEO.</p>	
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Accreditation (criteria, requirements, process)	Benefits
<p>General requirements and conditions for granting status:</p> <ul style="list-style-type: none"> • The economic operator must be established in Algeria, be a natural or legal person, be engaged in import or export and operating in the areas of production of goods or services; • No previous offences records, during the past three (3) years, against its legal representatives, senior officers or principal associates with government administrations including Customs, tax, trade, labour and social security and with other institutions involved in the supervision of Foreign Trade; • Not subject to a procedure of bankruptcy, being wound up, suspended business activities, under judicial settlement or concordat; • Justify financial solvency over the past three (3) years. <p>Accreditation: It is expected that the first phase will cover the producers of goods and services involved in foreign trade. The resale in state operations (e.g., traders) will be covered in a second phase after establishing the proper regulatory provisions. To qualify for AEO status, the applicant must: (Article 4, ED No. 12/93)</p> <ul style="list-style-type: none"> • Submit an application, accompanied by the requisite documents and materials, to the Customs office of jurisdiction on which the core business depends; • Subscribe to and comply with the terms of reference and accurately answer the questionnaire; • Provide the documents or copies of documents hereinafter, as appropriate: • Status for legal persons: a copy of the Commercial Register (company house record); tax registration card; terms of reference and the signed and approved questionnaire; • Any documents required for the audit that will be carried out by the Customs officers. <p>If the application for accreditation is deemed admissible, the competent Customs proceeds with a check in the form of an audit for a period not exceeding six (6) months (Article 05, ED No. 12/93).</p>	<ul style="list-style-type: none"> • Improve productivity and competitiveness of the national economy which requires the involvement of the Customs administration through the facilitation and simplification of procedures. • Promote economic activity, stimulate and promote international trade, boost strategic sectors and support investments. • Contribute to the improvement of economic competitiveness of businesses (SMEs in particular) and enhance their credibility at both national and international levels. • Strengthen Customs-to-Business Partnership and confidence (offer personalized treatment for economic operators in terms of facilitation of Customs clearance procedures). • Rationalize controls based on risk analysis. • Adapt clearance procedures to international standards through efficient performance in terms of reducing release times.

<p>If the application is inadmissible, a reasoned refusal is notified within one (1) month from the date of submitting the application. Otherwise, the application is considered admissible.</p> <p>If the audit results are positive, AEO status is granted to the applicant by decision of the Director General of Customs.</p> <p>The term of validity of AEO accreditation is three (3) years and is renewable. AEO status may be suspended or revoked in accordance with the regulations.</p>	
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Iran	AEO	2014	Import, Export	Currently Importers, Exporters and Manufacturers	11 companies	National Legislation, WTO-TFA, WCO-RKC	Other types of operators will be covered.	
Accreditation (criteria, requirements, process)					Benefits			
Based on criteria detailed in the RKC and WCO guidelines					Reduced release times; reduced cost of operations for private sector; clearance facilitation; minimized Customs controls and physical inspections.			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Sudan	Golden List	December 2016	Import	Importers and Customs Brokers	Five (5) companies	Customs Post-Clearance Regulation 2010	None	
Accreditation (criteria, requirements, process)					Benefits			
<ul style="list-style-type: none"> The company and trader submit requests for inclusion in the Golden List. 					<ul style="list-style-type: none"> Release goods in minimum time. Post-clearance audit on their premises. More facilities at Customs stations. 			

<ul style="list-style-type: none"> The Customs authority checks compliance and systems in relation to accounting and other issues. The Director General agrees to inclusion in the Golden List subject to the risk management recommendation. 	<ul style="list-style-type: none"> Reduction of the import costs.
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Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Yemen	Trusted Trader (TT) Programme	2019	Import	Currently Importers		Yemen Customs Authority's implementing regulations govern the TT AEO initiative. These regulations set out the authorization, suspension and withdrawal procedures along with the criteria for granting TT AEO status and the benefits of having such status.		
Accreditation (criteria, requirements, process)					Benefits			
<p>The eligibility criteria for granting TT AEO status include:</p> <ul style="list-style-type: none"> A minimum of five years in business; Sufficient level of imports during the last three years (150 import declarations in a year, or half a million US\$ and more value of importations in a year); An appropriate record of compliance with Customs requirements and laws during the last three years (no serious or repeated violations of customs regulations); 					<p>Benefits include the following:</p> <ul style="list-style-type: none"> Processing of the import declaration and any required supporting documents prior to arrival of the goods; Acceptance of electronic declarations without requirement to also submit paper documentation to obtain clearance; Lower rates of documentary check and physical inspection of imports and expedited release of goods; and Priority inspections if an import is selected for Customs control. 			

<ul style="list-style-type: none">• Proven financial solvency during the last three years (provision of evidence of good financial solvency)	<p>The TT AEO status will also provide with other commercial benefits. These include:</p> <ul style="list-style-type: none">• A recognized status within Yemen Customs Authority ensuring prompt service from designated TT AEO officers;• TT AEO status will be recognized in notices displayed in Yemen Customs Authority offices and during annual Customs Day; and• A useful marketing tool to promote your company and enhance customer confidence.
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6. WCO WEST AND CENTRAL AFRICA REGION

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Cameroon	<i>Contrat de Performance Opérateurs</i> (Operators' Performance Contract)	June 2011	Import	Importers	27	Contracts signed between companies and the Directorate General of Cameroon Customs	Extension to other port stakeholders (Customs brokers, freight forwarders, stevedores, etc.)	
Accreditation (criteria, requirements, process)					Benefits			
<ul style="list-style-type: none"> Application made by the operator. Acceptance by Customs on the basis of the volume of the company's business, financial position, regularity concerning importations, Customs criminal records (amount of duties adjusted on Customs declarations made by the company and the frequency of these adjustments). 					Eligibility of at least 40% of the importer's operations to access the blue channel (port exit without Customs control). The company's' blue channel rate may increase (up to 90%) or decrease based on its performance. <ul style="list-style-type: none"> Visit to the premises. Benefit from a deferment of payment procedure (duties and taxes paid several weeks after the release of the goods). Customized assistance granted to importers. 			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information
Senegal	Privileged Partnerships Programme (PPP)	17 June 2011	Import/ Export	Importers, exporters, companies involved in the	22	Law No. 2014-10 of 28 February 2014 amending the Customs Code of Senegal (Article 121);	A benchmarking action involving three (3) countries, with broad experience in	

				international supply chain		Decision (Decree) No. 0381 DGD/DFPE/BREP of 17 June 2011 setting out the Privileged Partnerships Programme.	AEO programme implementation, was planned to be launched before 2017. The final goal is to fully align the PPP to the SAFE AEO Programme	
Accreditation (criteria, requirements, process)					Benefits			
<p>Accreditation: the relevant body to deal with applications is called the “<i>Comité d’agrément au Programme de Partenaires privilégiés</i>”.</p> <p>Members of the “<i>Comité d’agrément au PPP</i>” are:</p> <ul style="list-style-type: none"> • Head of the Directorate of Facilitation and Partnership with Trade Directorate; • Deputy-Head of the Directorate of Facilitation and Partnership with Trade; • Representatives of other Directors within the Directorate General of Customs; • Head of Trade and Facilitation Advisory Board Unit; • Representatives of the Tax Administration Directorate. <p>Authorization process:</p> <ul style="list-style-type: none"> • Pick up an application form free of charge at the Directorate General of Customs Headquarters; • Complete the application form regarding information on the internal organizational process of the company; • Sign up and submit the form with the following supporting documents to the Trade and Facilitation Advisory Board Unit: • Tax receipt • Customs compliance certificate • Social security contributions certificate • Invitation by the <i>Comité d’agrément au PPP</i> in view of taking a decision on the application; • Issuance of a favourable opinion with a draft authorization request submitted for signature to the Director General, and notification of the authorization to the applicant. 					<p>Ten (10) benefits classified in four (4) categories are offered to accredited companies:</p> <p>A category:</p> <ul style="list-style-type: none"> • Immediate release of goods upon registration of the accounting documents and fast-track removal procedure; • Declarations acknowledged as “compliant” for randomly selected operations in the inspection channel and priority processing of those operations; • Possibility of obtaining binding advance information. <p>B Category:</p> <ul style="list-style-type: none"> • A category benefits; • Establishment within the Customs service of mandatory time limits on processing for all stages; • Possible conclusion of Memoranda of Understanding (MoUs) to deal with special circumstances; • Reduction and rationalization of post-clearance audits. <p>C Category:</p> <ul style="list-style-type: none"> • A and B category benefits; • Possibility of replacing the usual financial securities (e.g. bonds, cash deposits) with a company surety; relocation of physical controls to the undertaking’s premises; • Granting of simplified export procedures. <p>D Category:</p> <ul style="list-style-type: none"> • Granting of the citizen and responsible company label. 			

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information	
Nigeria Customs Service	Fast track	2005	Import, Manufacturer	Manufacturer	46	-Customs Excise Management Act (CEMA), under review.	Under consideration.	None	
Accreditation (criteria, requirements, process)					Benefits				
<ol style="list-style-type: none"> 1. Bonafide manufacturer. 2. IT system connected to Customs server. 3. High volume of importations. 					<ol style="list-style-type: none"> 1. Faster clearance. 2. Examination at the owners' premises. 3. Less Customs control. 4. Dedicated lane for selectivity/release. 				

Member administration	Programme Title ¹	Date of launch	Scope ²	Type of Operator ³	Number of Operators	Legislation/ Procedure	Further plans (deadlines)	Additional information	
Togo	Preferred Partnership Framework (CPP)	November 2016	Import, Export	Customs brokers, warehouse operators, manufacturers or others.	Since September 2017, four (4) companies have been approved for category C out of the ten (10) pilot companies.	National Customs Code. Instruction for the purposes of the CPP. Decision on Establishment, Composition and Powers of the CPP Accreditation Committee.	None	None	
Accreditation (criteria, requirements, process)					Benefits				
ELIGIBILITY <ul style="list-style-type: none"> • Compliance with Customs and tax laws. • System of organization, control and archiving of Customs and tax documents. 					Type "A" approval: <ul style="list-style-type: none"> • Immediate release of goods upon registration of the Customs declaration and expedited removal procedure; 				

- Reliability of the company, from the point of view of its operation and its safety levels.
- Solvency of the company.
- Economic operators must not have a criminal record in Customs or tax matters.

APPROVAL

- Submit the request to Customs: the applicant must complete the form and provide it, together with the supporting documents.
- Document evaluation: the staff in charge of the CPP verify all the information (forms and supporting documents) submitted by the applicant.
- Visits to company premises to ensure that the security procedures implemented by the applicant comply with the requirements.
- Certification: following the validation visit, the CPP certification is granted or refused by the Accreditation Committee.
- The approval is issued by the Customs authorities (under the supervision of the Togolese Revenue Agency (OTR)).
- Valid for three (3) years.
- During this period, at least two supervisory visits are carried out to verify that the obligations are fulfilled and to validate the security measures and benefits acquired.
- The Preferred Partnership Framework offers businesses three types of approval (A, B and C).

- Possibility of obtaining binding prior information;
- Possibility of using advance declarations.

Type "B" approval:

- All advantages of type "A";
- Establishment of a mandatory maximum duration for the processing of requests by Customs;
- Possible signature of an MoU to resolve particular situations;
- Customs priority processing of all submitted requests;
- Streamlining of post-clearance audits and controls;
- Priority processing of Customs clearance formalities.

Type "C" approval:

- Relocation of physical controls to the company premises;
- Appointment of a manager to oversee all the Customs operations of the beneficiary company;
- Flexibility for payment of taxes and Customs duties;
- Technical assistance provided to the company on Customs and tax matters;
- Signature of MoUs to resolve particular situations;
- Improved reputation as a low-risk company;
- Accompaniment and assistance provided to the company to gain the status of Authorized Economic Operator. Participation in the work with Customs.

B. CUSTOMS COMPLIANCE PROGRAMME UNDER DEVELOPMENT

1. WCO FAR EAST, SOUTH AND SOUTH EAST ASIA, AUSTRALIA AND THE PACIFIC ISLAND REGION

Customs administration	Programme Title¹	Date²	Scope³	Type of Operator⁴	Legislation/ Procedure	Implementation Plan (including deadlines)⁵	Additional information
Australia Quality Management System (QMS) and Plan	Australian Trusted Trader	2019	Businesses who import and/or export as well as service providers (e.g. Customs brokers and freight forwarders).	Australian Trusted Trader is open to any Australian businesses that import and/or export as well as service providers (e.g. Customs brokers and freight forwarders).	Australian Trusted Trader assesses businesses against qualification criteria set out in the Customs (Australian Trusted Trader Programme) Rule 2015. Traders may also be subject to penalties under the Infringement Notice scheme and various strict liability offences under the Customs Act 1901.	The QMS and Plan document the Australian Trusted Trader quality management process and provide a framework for strategic planning.	-The QMS articulates responsibilities and guidance for quality management and monitoring activities to reduce risk and improve quality. -Programme assurance activities will be undertaken using a modified version of ISO 9001:2015. Critical elements of ISO 9001 are in place within the programme.
Accreditation (criteria, requirements, process)					Benefits		
The QMS and Plan support continuous improvement and ensure the ongoing integration of LEAN principles into Australian Trusted Trader.					The QMS and Plan define how quality: <ul style="list-style-type: none"> • Will be measured, achieved and assured; • Assurance will be performed; • Controls will be implemented; 		

	<ul style="list-style-type: none"> • Improvements within the programme will be monitored; • Will be reported within the programme; and • Roles and responsibilities for managing quality are performed.
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Customs administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/Procedure	Implementation Plan (including deadlines) ⁵	Additional information
Royal Customs and Excise Department (RCED) of Brunei Darussalam	Sutera Lane Merchant Scheme (SLMS)	2 September 2017	Import and Export	Importers and Exporters	Customs (Amendment) Order, 2017. Excise (Amendment) Order, 2017. Customs Duties (Deferred Payment) Regulations 2017. Excise Duties (Deferred Payment) Regulations 2017.	None.	None
Accreditation (criteria, requirements, process)					Benefits		
<p>General requirements:</p> <ul style="list-style-type: none"> - Companies must be registered under the Companies Act Chapter 39 as a Private Limited Company; - Companies involved in importation, exportation and movement of goods. Usage of Freight Forwarders/Forwarding Agents and Transporting Companies is also permitted (subject to terms and conditions); - Companies which have been in operation handling import and export activity for no less than three (3) years; - Companies whose import and export trade value was at least \$1,000,000.00 within one (1) year; and - Companies which have not been charged in court under Customs Order 2006, Excise Order 2006 and any other national legislation governed by related agencies in Brunei Darussalam in the past five (5) years. <p>Accreditation process:</p> <ul style="list-style-type: none"> - Applicant to submit Application Forms together with Supporting Documents (including Compliance Checklist); - Customs will validate applications, perform background checking, interviews and site-visit to premises; - Presentation to the Committee for consideration; - SLMS Status will be granted by the Committee. 					<ul style="list-style-type: none"> - Expedite and will be given priority in the permit approval process by relevant permit issuance agencies; - Expedite and will be given priority in the Customs Declaration approval process by RCED; - Expedite cargo and Customs release from ports. Inspection (if required) will be carried out at the operator's premises; - Deferred payment of duties. 		

Customs administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵	Additional information
Mongolia	Compliance Programme	2015	Import/export	Phase 1 - Importers, Exporters Phase 2 – Transporters and Freight Forwarders programme. Programme Phase 3 – Warehouse Keepers and Customs Brokers	Article 271.1.16 of the Customs Law of Mongolia Decree of Director General of Customs on Methodology for Measurement of Compliance Level of Enterprises No. A151 11.09.2014	Programme expansion to include top two (2) importers and two (2) exporters by the end of calendar year 2015. Plan to initiate MRA negotiation with other countries.	
Accreditation (criteria, requirements, process)					Benefits		
<p>Requirements:</p> <ul style="list-style-type: none"> The foreign trade activities of at least three (3) years; A history of good compliance with Customs requirements; A good maintenance of verifiable commercial records; Proven financial solvency. <p>Accreditation:</p> <ul style="list-style-type: none"> Self-assessment; Submitting application; Information verification both internally and externally; Validation audit (on site visit); Approval by the Central Customs; Issuing a Certificate; Periodical checking of the documents and post-validation audit based on risk assessment. 					<ul style="list-style-type: none"> Eliminate document examination and/or reducing physical inspection according to risk assessment; Customs clearance with minimum data and simplified process; Exemption from the obligation to deposit collateral for import clearance; Monthly instalment payment of Customs duties and taxes; Assigning special officers to help companies to coordinate and resolve Customs issues; Inspection at a place the importer wants. 		

Customs administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵	Additional information
Timor-Leste	Secure Economic Operator (SEO) programme	Will be launched in the third quarterly report of 2016	Import/ Export	Importer and Exporter	We will not know until companies apply for the SEO programme	None	
Accreditation (criteria, requirements, process)					Benefits		
<ul style="list-style-type: none"> Standard Company Information Standard 2 Compliance Record Standard 3 Company's Accounting and Logistical System Standard 4 Financial Solvency Standard 5 Safety and Security Requirements 					<ul style="list-style-type: none"> Expedited processing and release of shipments and minimum number of cargo inspections; Containers/shipments in line for examination, those belonging to SEO members may be examined first by the Customs Officer or Container Examination Facility; Increases the certainty of expedited Customs processing through reduced examinations; Simplified post-clearance programmes for trade data reporting; more time allotted to provide detailed trade data; Facilitates compliance by increasing clients' awareness of their obligations; eligibility for self-audit. 		

2. WCO EAST AND SOUTHERN AFRICA REGION

Customs administration	Programme Title ¹	Date ²	Scope ³	Type of Operator ⁴	Legislation/ Procedure	Implementation Plan (including deadlines) ⁵	Additional information
Zambia	Customs Accredited Client Programme (CACP)	2008 - 15 operators Re-launched in 2014	Import, Export	Importers and Exporters	59	The CACP is not legislated but is based on the WCO SAFE Framework of Standards (SAFE)	None
Accreditation (criteria, requirements, process)					Benefits		
<p>Application:</p> <ul style="list-style-type: none"> Educate the client about the CACP programme. Completion of the application form and Due Diligence Checklist by the client. <p>Verification:</p> <ul style="list-style-type: none"> The application is face vetted Checks that the company does not have outstanding obligations on the Customs system (ASYCUDA World). Checks that the client has no outstanding obligations for income tax, Pay As You Earn, Value Added Tax (VAT), withholding Tax and or any other taxes. Checks that the client is not under investigation. <p>Authorization:</p> <ul style="list-style-type: none"> Due diligence audit conducted. Agreement on Improvement Programme, where needed. Approved by Risk Management Committee (RMC). CACP Memorandum of Understanding (MOU) signed by Customs and the taxpayer and business rules are given to the client. <p>After membership is given:</p> <ul style="list-style-type: none"> Minimal interventions at the border. Post-clearance audits are carried out by Customs. 					<ul style="list-style-type: none"> Reduced dwell time will lead to reduced procurement lead time and reduced stock holding costs, as well as avoidance of demurrage, stock-out costs and customer dissatisfaction. Special treatment through expedited release to CACP clients. Client managers for all CACP clients. 		

**III. MUTUAL RECOGNITION ARRANGEMENTS/
AGREEMENTS (MRAs):
BILATERAL/PLURILATERAL**

1. WCO SOUTH AMERICA, NORTH AMERICA, CENTRAL AMERICA AND THE CARIBBEAN REGION

a) Argentina

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1		Action Plan Argentina – Uruguay, Los Cabos, April 2018.	The Action Plan signed foresees six phases to reach an MRA, and has a schedule of activities that must be fulfilled to this end. These six phases are: comparison of the AEO programmes, joint validations, identification of benefits, analysis of procedures, and definition of indicators and conclusion of the MRA text. Phase 2 of the joint validations is currently underway.
2		Regional Mercosur MRA – November 2018 (Brazil, Uruguay, Paraguay and Bolivia Customs).	An Ad Hoc Group was formed to move forward with the negotiations that will permit mutual recognition of all the AEO programmes of MERCOSUR Member parties. To this end, an Action Plan and Roadmap have been developed. The signing of the MRA is scheduled for December 2019.
3		MRA for the Americas – Sao Paulo Declaration – November 2018 (Brazil, Bolivia, Chile, Guatemala, Paraguay, Peru, Dominican Republic and Uruguay Customs).	"Sao Paulo Declaration", the Directors General of Customs, reaffirmed their commitment and willingness to conclude an MRA of their AEO programmes. They also reiterated their collective willingness to promote initiatives for facilitation of trade and security of States and citizens, through collaboration among their Customs services.

			It was agreed to create a task force in charge of drafting an action plan for a multilateral Mutual Recognition Agreement (MRA) of AEO programmes by April 2019.
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b) Canada

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	United States, June 2008	China	
2	Japan, June 2010	European Union	
3	Korea (Republic of), June 2010	Hong Kong, China	
4	Singapore, June 2010	New Zealand	
5	Mexico, May 2016		
6	Australia, July 2017		
7	Israel, July 2017		

c) Colombia

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	Pacific Alliance Customs (Chile, Mexico, Colombia, Peru), July 2018.	Andean Community Customs (Ecuador, Bolivia, Peru, Colombia) Costa Rica Customs	Pacific Alliance Customs in the implementation process Andean Community under negotiation Costa Rica Customs under negotiation

d) Costa Rica

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	Mexico (signed on 17 April 2018 in Los Cabos, Baja California Sur, Mexico).	- Central America (El Salvador, Guatemala, Costa Rica and Panama) - Colombia	- Application of the Action Plan signed with Central America. - The Action Plan with Colombia is being signed.

e) Dominican Republic

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	United States, December 2015	Mexico	Information exchange process
2	Korea (Republic of), April 2015	Guatemala	Work plan signed in 2019

f) El Salvador

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	NONE	Multilateral Mutual Recognition Arrangements with Guatemala, Costa Rica and Panama.	Action Plan signed on 22/06/2017. It is currently in Phases 3 and 4 (simultaneously): discussion of operating

			procedures, exchange of information and conclusion of the Mutual Recognition Arrangements/Agreements.
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g) Guatemala

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	NONE	<p>Plurilateral MRAs with Customs:</p> <ol style="list-style-type: none"> 1. El Salvador, Costa Rica and Panama. 2. Declaration of Sao Paulo (MRAs in Latin America or Caribbean region) <p>Bilateral MRAs with Customs:</p> <ol style="list-style-type: none"> 1. Mexico 2. Dominican Republic 3. United States 	<p>Plurilateral MRAs with Customs services all in process being negotiated:</p> <ol style="list-style-type: none"> 1. El Salvador, Costa Rica and Panama. 2. Declaration of Sao Paulo (MRAs in Latin America or Caribbean region). <p>Bilateral MRAs with Customs services all in the process of being negotiated:</p> <ol style="list-style-type: none"> 1. Mexico 2. Dominican Republic 3. United States

h) Mexico

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	Korea (Republic of), March 2014	Israel.	<ul style="list-style-type: none"> • Israel, MRA to be signed.
2	US, October 2014	Hong Kong, China.	<ul style="list-style-type: none"> • Hong Kong (China), MRA to be signed.
3	Canada, May 2016	Brazil.	<ul style="list-style-type: none"> • Brazil, Action Plan to be concluded.
4	Costa Rica, April 2018	China.	<ul style="list-style-type: none"> • China, Action Plan to be concluded.
5	Pacific Alliance (Chile, Colombia, Mexico, and Peru) – Plurilateral MRA (July 2018).		

i) Panama

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	Only the Action Plan for signing the Mutual Recognition Agreement has been signed. 22 June 2017	The National Customs Service of the Republic of Costa Rica, the General Directorate of Customs of the Republic of El Salvador; the Customs and Tax Administration of the Republic of Guatemala.	Text under preparation for signature of the document.

j) Paraguay

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
-	None	-MRA AEO - Mercosur: Argentina, Brazil, Paraguay, Uruguay and Bolivia. -MRA AEO Mercosur- Pacific Alliance: Chile, Colombia, Mexico, Peru -MRA AEO - Americas region	-MRA AEO - MERCOSUR: in progress Work Plan signed in September 2018 -MRA AEO MERCOSUR – Pacific Alliance: in progress Draft Action Plan - July 2018 -MRA AEO Americas region: Letter of Intent signed in November 2018

k) Peru

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1 2 3 4	Republic of Korea, December 2017. Uruguay, March 2018. Pacific Alliance (Colombia, Chile and Mexico), July 2018. United States, September 2018.	5. Andean Community (Bolivia, Colombia, Ecuador, Peru). 6. Brazil. 7. Costa Rica.	1 and 2 fully implemented. 3 and fully implemented between Mexico and Peru. Implementation in progress with Chile and Colombia. 5 MRA Text under negotiation. 6 Action Plan signed in November 2018. 7 Action Plan under negotiation.

l) United States

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1 2 3 4 5 6 7 8 9 10 11 12	New Zealand, June 2007 Canada, June 2008 Jordan, June 2008 Japan, June 2009 Korea (Republic of), June 2010 European Union, May 2012 Chinese Taipei, November 2012 Israel, June 2014 Mexico, October 2014 Singapore, December 2014 Dominican Republic, December 2015 Peru, September 2018	China India Brazil Uruguay Australia United Kingdom	None

m) Uruguay

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	Brazil, December 2016	Argentina	Joint Work Plan signed - programme comparison phase
2	Korea (Republic of), December 2017	United States	
3	Peru, March 2018	China	
4	Bolivia, April 2018		

2. WCO FAR EAST, SOUTH AND SOUTH EAST ASIA, AUSTRALIA AND THE PACIFIC ISLANDS REGION

a) Australia

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	New Zealand Customs Service, July 2016	Thailand	Joint validations have commenced with Thailand, Japan and the US
2	Republic of Korea Customs Service, July 2017	Japan	
3	Canada Border Services Agency, July 2017	United States (US)	
4	Hong Kong Customs and Excise Department, July 2017		
5	General Administration of Customs of the People's Republic of China, November 2017		
6	Singapore Customs, May 2018		
7	Chinese Taipei Customs Administration, September 2018		

b) China

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	Singapore, June 2012	US, Brazil, Malaysia, United Arab Emirates, Serbia, Republic of North Macedonia, Russian Federation, Turkey, Mexico, Uruguay, Chile, Canada, Iran	-
2	Korea (Republic of), July 2013		
3	Hong Kong, China, October 2013		
4	EU, May 2014		
5	Switzerland, March 2017		
6	New Zealand, March 2017		
7	Australia, November 2017		
8	Israel, November 2017		
9	Japan, October 2018		
10	Belarus, April 2019		

11	Mongolia, April 2019		
12	Kazakhstan, April 2019		
13	Uruguay, April 2019		

c) Hong Kong, China

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	China, October 2013	Mexico, EU, Israel, Canada, Indonesia and Russian Federation	
2	India, November 2013		
3	Korea (Republic of), February 2014		
4	Singapore, June 2014		
5	Thailand, June 2015		
6	Malaysia, March 2016		
7	Japan, August 2016		
8	Australia, July 2017		
9	New Zealand, June 2018		

d) India

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	Korea (Republic of), October.2015	US (Joint Work Plan signed on 18.09.2015) Uganda (Joint Action Plan signed on 03.12.2018)	
2	Hong Kong, China, November 2013		
3	Chinese Taipei, December 2018		

e) Indonesia

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
N/A	N/A	Kastam Diraja Malaysia	Letter of intent process underway

f) Japan

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1. 2. 3. 4. 5. 6. 7. 8. 9.	New Zealand, May 2008 US, June 2009 Canada, June 2010 EU, June 2010 Korea (Republic of), May 2011 Singapore, June 2011 Malaysia, June 2014 Hong Kong, China, August 2016 China, October 2018	Switzerland; Australia; Thailand.	

g) Korea (Republic of)

No.	Signed with (Member administration, Month, Year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1 2 3 4 5 6 7 8	Canada, June 2010 Singapore, June 2010 US, June 2010 Japan, May 2011 New Zealand, June 2011 China, June 2013 Hong Kong, China, February 2014 Mexico, March 2014	Vietnam Mongolia Indonesia Russian Federation	

9	Turkey, June 2014		
10	Israel, March 2015		
11	Dominica, April 2015		
12	India, October 2015		
13	Chinese Taipei, December 2015		
14	Thailand, December 2016		
15	UAE, July 2017		
16	Australia, July 2017		
17	Malaysia, October 2017		
18	Peru, December 2017		
19	Uruguay, December 2017		
20	Kazakhstan, April 2019		

h) Malaysia

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	Japan, June 2014	Thailand	Finalizing the MRA text
2	Hong Kong, China, March 2016	China	Finalizing the MRA text
3	Korea (Republic of), October 2017		

i) New Zealand

No.	Signed with (Member administration, Month, Year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1 2 3 4 5 6 7	US, June 2007 Japan, May 2008 Korea (Republic of), June 2011 Australia, October 2016 China - June 2017, Hong Kong, China, June 2018 Singapore, June 2019	Canada	Planned for implementation in September 2019

j) Singapore

No.	Signed with (Member administration, Month, Year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1 2 3 4 5 6 7 8 9	Canada, June 2010 Korea (Republic of), June 2010 Japan, June 2011 China, June 2012 (subsequently upgraded in November 2015) Hong Kong, China, June 2014 US, December 2014 Australia, May 2018 Thailand, June 2018 New Zealand, June 2019		

k) Thailand

No.	Signed with (Member administration, Month, Year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	Hong Kong in June 2015	Malaysia	
2	Korea (Republic of) in December 2016	Australia	
3	Singapore in June 2018	Japan	

3. WCO EUROPE REGION

a) Belarus

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	According to the Customs Code of the Eurasian Economic Union, AEOs are mutually recognized by the Customs authorities of the Member States (since 01.01.2018).		
2	China, April 2019		

b) European Union

No.	Signed with (Member administration, Month, Year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	Norway, September 2009	Canada	None
2	Switzerland, July 2009	Hong Kong, China	
3	Japan, October 2010		
4	US, June 2012		
5	China, November 2015		

c) Israel

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1.	Chinese Taipei, December 2013	Mexico	-
2.	US, June 2014	Hong Kong, China	
3.	Korea (Republic of), March 2015		

4.	Canada, July 2017		
5.	China, November 2017		

d) Republic of North Macedonia

No.	Signed with (Member administration, Month, Year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
-	Has not signed an MRA	MRA with CEFTA parties MRA with People's Republic of China	Mutual recognition of status with CEFTA parties

e) Republic of Serbia

No.	Signed with (Member administration, Month, Year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
-	NONE	1. The AP5 CEFTA predicts mutual recognition of the status of AEO between the CEFTA sides. 2. MRA negotiations have begun with China	NONE

f) Russian Federation

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
-	According to the Customs Code of the Eurasian Economic Union, AEOs are mutually recognized by	-	The Action Plan (Road Map) for establishing the MRA between the Russian Federation and China was signed

	the Customs authorities of the Member States (since 01.01.2018).		on 25.04.2019. The same Action Plan (Road Map) is now being prepared for signature with Turkey and the Republic of Korea.
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g) Switzerland

No.	Signed with (Member administration, Month, Year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1. 2. 3.	Norway, July 2017 China, September 2017 European Union, January 2011	Japan	None

h) Turkey

No.	Signed with (Member administration, Month, Year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	Korea (Republic of), June 2014.	Turkey signed AEO Action Plan with Georgia on 4 October 2016; Kazakhstan on 30 January 2017; and China on 28 September 2017. In this regard, Turkey is continuing MRA negotiations with Kazakhstan, China and Georgia. There are also plans to sign an AEO Action Plan with the Russian Federation.	The Turkish Customs Administration plans to develop MRAs with other Customs administrations.

4. WCO EAST AND SOUTHERN AFRICA REGION

a) South Africa

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
-	N/A	Southern Africa Customs Union (SACU) Botswana Eswatini Lesotho Namibia	Negotiations with all Member States within SACU are still ongoing. Minimum Criteria and Standards have been developed for the Regional Preferred Trader Programme. Engagement and Risk Management Strategic Documents are in place.

b) Uganda

No.	Signed with (Member administration, Month, Year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
-	None	China Customs India Customs Korea (Republic of) Customs at EAC level	MRA Action Plans signed

5. WCO NORTH OF AFRICA, NEAR AND MIDDLE EAST REGION

a) Bahrain

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
-	None	Kingdom of Saudi Arabia	<p>Phase One: Preparing to sign an MRA:</p> <ol style="list-style-type: none"> 1. Establishing high level commitment between the two Customs administrations wishing to sign an MRA. 2. Assigning liaison officers by both Customs administrations. 3. Aligning AEO programmes with WCO standards. <p>Phase Two: Assessment of AEO Programmes:</p> <ol style="list-style-type: none"> 4. Identifying differences between AEO programmes concerning policies and procedures, if any. 5. Visiting the Customs HQ to ensure the validity of implementing an AEO programme. 6. Visiting the AEO's premises for observation purposes. <p>Phase Three: Alignment of AEO Programmes:</p> <ol style="list-style-type: none"> 7. Agreeing on AEO benefits that will be provided mutually to AEOs in both Customs territories.

			<p>8. Conducting gap analysis on AEO programmes and closing any gaps, if they exist.</p> <p>9. Benchmarking best practices and exchange of training materials to improve AEO programmes.</p> <p>10. Identifying data protection procedures and information security issues.</p> <p>11. Establishing information exchange system between Customs administrations.</p> <p>12. Establishing a legal framework for the MRA.</p> <p>13. Pilot testing.</p> <p>14. Developing procedures related to the operations mentioned in the MRA.</p> <p>15. Preparing an MRA draft.</p> <p>Phase Four: Signing the MRA:</p> <p>16. Conducting an impact assessment against agreed objectives.</p>
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b) Egypt

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	Agadir Agreement Members (Jordan, Morocco, Tunisia) in addition to Egypt) 13/04/2016.	Saudi Arabia Customs (AEO). United Arab Emirates Customs (AEO).	Preliminary measures implemented to conclude Mutual Recognition Arrangements.

c) Morocco

No.	Signed with (Member administration, Month, Year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	Member States of the Agadir Agreement (Tunisia, Egypt, Morocco, Jordan) (April 2016).		

d) Saudi Arabia

No.	Signed with (Member administration, Month, Year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
-	None	United Arab Emirates	Final stages of signing process. Expected to be signed in early 2019.
-	None	Kingdom of Bahrain	Final stages of signing process. Expected to be signed in early 2019.

e) United Arab Emirates

No.	Signed with (Member administration, month, year)	Under negotiation with (Member administration)	Note (including the state of the negotiation and implementation processes)
1	Korea (Republic of), July 2017	Saudi Arabia China India Oman	- MRA process initiated with Saudi Arabia. - MRA action plan signed with China. - Action plan negotiation discussions with India (in progress). - Invitation letter has been sent to Oman.

IV. ANNEXES

1. OPERATIONAL AEO PROGRAMMES: 84

WCO region	Member administration	Title	Type
Americas and Caribbean: 18	Argentina	AEO	Import/Export.
	Bolivia	AEO	Import/Export/Customs Brokers, Highway Carriers.
	Brazil	AEO	Import/Export/ Bonded Warehouse, Port and Airport Operators/Carriers/Customs Brokers/Freight Forwarders.
	Canada	Partners in Protection (PIP)	Importers, exporters, carriers (rail, sea, air, highway), Customs brokers, couriers, warehouse operators, freight forwarders, shipping agents.
	Colombia	AEO	Import/export.
	Costa Rica	AEO	Exporters, Importers, Maritime Port Operator, Export Load Terminal.
	Cuba	AEO	All the international supply chain operations.
	Dominican Republic	AEO	Importer, Exporter, Consolidators (air, freight, and ocean transport), Customs Brokers, Third Party Logistics Providers, Warehouse Keeper, Free Trade Zones, Manufacturers, Marine Port, Authority, Airports, and Shipping.
	Ecuador	AEO	Export/Customs Brokers/ Special Economic Development Zone (ZEDE) Operators.
	El Salvador	AEO - SV	Exporters, Carriers, Importers, Customs Brokers, Warehouse Operators, Couriers.
	Guatemala	AEO - GT	Importers, Exporters, Customs Brokers, Logistics Operator, Warehouses, Ports, Carriers, Manufacturers.
	Jamaica	AEO	Import.
	Mexico	AEO	-Importers/Exporters. -Highway Carriers. -Customs brokers. -Railway transport. -Industrial zones. -Bonded warehouses. -Strategic bonded warehouses. -Couriers. -Third Party Logistics Providers.
Panama	AEO	Importers, Exporters, Customs Brokers, Warehouse Keepers,	

			Air Carriers, Couriers, Highway Carriers, and Third Party Logistics Providers.
	Peru	AEO	Exporters, Importers, Customs Brokers, Warehouses, Couriers, And gradual incorporation of other operators.
	Uruguay	Qualified Economic Operator	Import, Export, Customs Brokers, Highway Carriers, FTZ Users, FTZ Warehouses, Freight Forwarders, Port Operators, Cargo Terminals.
	US	Customs-Trade Partnership against Terrorism (C-TPAT)	Importers, Exporters, Carriers (Air, Sea, Highway, Rail), Customs Brokers, Third Party Logistics Providers, Consolidators (Air Freight, Ocean transport, NVOCC), Marine Port Authority & Terminal Operators, Foreign Manufacturers (Canada & Mexico Only).
	Paraguay	AEO	Importer, Exporter, Customs Broker, Depositary (Ports), National Transport Company, Transportation Agents, Freight Forwarder, Remesa Express Company.
Middle East and Northern Africa: 9	Egypt	AEO-Egypt	Import/Export/Customs Brokers/Warehouse Keepers.
	Bahrain	AEO	Importers, Exporters, Transportation Companies, Warehousing and Storage Companies, Clearance Offices.
	Jordan	Golden List	Import/Export/Customs Brokers/Warehouse/Carriers/ QIZ Companies
	Morocco	AEO	Importers, Exporters and Logisticians (Agents, Carriers, Express Carriers and Warehouse Managers).
	Oman	AEO	Import and Export
	Qatar	AEO	Importers and Exporters
	Saudi Arabia	Saudi AEO	Importers, Exporters, Customs Brokers, Manufacturers, Shipping/Air Agents, Cargo Handlers, Carriers, Warehouse Operators, Cargo Terminal Operators.
	United Arab Emirates	UAE-AEO Programme	-Importer. -Exporter. -Manufacturer.

			<ul style="list-style-type: none"> -Customs Broker. -Shipping Agent. -Carrier. -Cargo Handler. -Airline Agent. -Courier Company. -Logistics Operator. -Free Zone Company. -Warehouse Operator. -Port/Airport Operator.
	Tunisia	AEO	Import/Export.
East and Southern Africa: 5	Burundi	AEO	Import/Export.
	Kenya	AEO	Import/Export.
	Rwanda	AEO Programme	Importers, Exporters, Customs Brokers, Warehouse Keepers, Manufacturers and Transporters.
	Mauritius	AEO	Importer & Exporter.
	Uganda	AEO	Importer, Exporter, Customs Brokers, Warehouse Keepers, Manufacturers, Freight Forwarders.
Asia Pacific: 13	Australia	Australia Trusted Trader Programme (ATT)	Australian Trusted Trader is open to any Australian Businesses who import and/or export as well as service providers (e.g. Customs brokers and freight forwarders).
	China	AEO	Importers, Exporters, Manufacturers, Customs Brokers, Warehouses, or other.
	Fiji	AEO Programme	Importer, Exporter, Manufacturer.
	Hong Kong, China	Hong Kong AEO Programme	All local operators engaging in international supply chain activities.
	India	AEO	Importers, Exporters, Logistic Service, Providers, Custodians or Terminal Operators, Customs Brokers and Warehouse Operators.
	Indonesia	AEO	Exporter, Importer, Forwarding, Customs Broker (PPJK), Container Depot, Warehousing.
	Japan	AEO	Importers, Exporters, Warehouse Operators, Customs Brokers, Logistics Operators (Carriers, Forwarders, Shipping Companies, Airlines), Manufacturers.
	Korea (Republic of)	AEO	Exporters, Importers, Customs Brokers, Freight Forwarders,

			Transporters, Sea Carriers, Air Carriers, Ground Handlers, Warehouse Operators.
	Malaysia	AEO	Importers and Exporters, consisting of: - Licensed Manufacturing Warehouses, - Manufacturers in Free Industrial Zone, - Other Manufacturers, - Trading Companies.
	New Zealand	Secure Exports Scheme (SES)	Exporters NB: Operates from point of pack to port of loading. As part of SES, the exporter is responsible for third party sites and logistics including transport operators and brokers.
	Singapore	Secure Trade Partnership (STP)	Importers, exporters, manufacturers, warehouses, Customs brokers, freight forwarders and carriers.
	Thailand	AEO	Import/export/Customs broker
	Vietnam	AEO	- Export enterprises - Import enterprises - Customs brokers - Key investment project approved by the Prime Minister.
Europe: 39	Azerbaijan	AEO	Legal Persons.
	Armenia	AEO	Exporter, importer, registering entities in the field of Customs affairs (Customs representatives, Customs carriers, representatives of Customs warehouses, temporary storage warehouses, free warehouses)
	Belarus	AEO	Importer, Exporter, Customs Brokers, Warehouse Keepers, Warehouse of Temporary Storage Keepers, Manufacturers, Carriers
	EU (28 countries)	AEO	All operators in international supply chain
	Israel	AEO	Export
	Moldova	AEO	Whole supply chain.
	Republic of North Macedonia	AEO	Whole Supply Chain
	Norway	AEO	All operators involved in the international movement of goods.
	Serbia	AEO	Everyone involved in the supply chain related to Customs procedures.

	Russian Federation	AEO	Importer, Exporter, Customs Brokers, Warehouse Keepers, Warehouse of Temporary Storage Keepers.
	Switzerland	AEO	Whole Supply Chain.
	Turkey	AEO	Exporters, Importers, International Freight Carriers.

2. AEO PROGRAMMES UNDER DEVELOPMENT: 19

WCO region	Member administration	Title	Type
Americas and Caribbean: 1	Chile	AEO	Export/Customs Brokers.
West and Central Africa: 5	Cote d'Ivoire	AEO	Import/Export.
	Ghana	AEO	Import/Export.
	Gabon	AEO	Importers/Exporters.
	Nigeria	AEO PILOT PROGRAMME	Importers, Manufacturers.
	Democratic Republic of the Congo	AEO	Import/Export.
East and Southern Africa: 5	Angola	AEO	Import/Export
	Botswana	Trans Kalahari Accreditation Scheme	Import/Export
	Lesotho	LRA Preferred Trader Accreditation Programme	Importers, Exporters, Customs Brokers & Transporters.
	Seychelles	AEO	Import/Export
	South Africa	AEO	Importers; Exporters; Customs Brokers; Warehouse Keepers; Manufacturers; Tier 1 Suppliers; Transporters.
Asia Pacific: 5	Bangladesh	AEO	Import, Export.
	Myanmar	AEO	Importers, Exporters, Warehouse Operators, Customs Brokers, Freight Forwarders, Manufacturers, etc.
	Pakistan	AEO	Exporters (first), Importers (second), Customs Brokers & others (later).
	Sri Lanka	Sri Lanka Customs AEO	Importers, Exporters, Logistics Operators.
	Philippines	AEO	Import/Export.
Europe: 3	Georgia	AEO	Import/Export.
	Iceland	Viðurkenndir Rekstraraöilar - AEO	Import/Export.
	Montenegro	AEO	Import/Export

3. OPERATIONAL CUSTOMS COMPLIANCE PROGRAMMES: 30

WCO region	Member administration	Title
Americas and Caribbean: 6	Belize	Trusted Trader Programme
	Brazil	Blue Line
	Canada	Customs Self-Assessment (CSA)
	Haiti	Privileged Partnership Program
	US	Trusted Trader Pilot Program
		Importer Self-Assessment Programme
Middle East and Northern Africa: 3	Algeria	AEO
	Sudan	Golden List
	Yemen	Trusted Trader Programme
West and Central Africa: 4	Senegal	Privileged Partnership Programme
	Nigeria	Fast Track
	Togo	Privileged Partnership Framework
	Cameroon	Performance Operators' Contracts
East and Southern Africa: 7	Madagascar	Accelerated Clearance Programme (PAD)
	Mauritius	AEO
	Mozambique	AEO
	Rwanda	Gold Card Scheme
	South Africa	Preferred Trader (Accreditation Level 2)
	Tanzania	Compliant Traders' Scheme
	Zambia	Customs Accredited Clients Programme (CACP)
Asia Pacific: 6	Australia	Australian Trusted Trader
	Cambodia	High Compliant Trader Incentive Mechanism
	Fiji	Gold Card Service
	Indonesia	Mitra Utama
	Iran	AEO
	Sri Lanka	Compliant Traders Facilitation Programme
Europe: 4	Azerbaijan	The Green Corridor
	Georgia	Golden List
	Kazakhstan	AEO
	Serbia	Simplified Customs Clearance Procedure

4. CUSTOMS COMPLIANCE PROGRAMMES TO BE LAUNCHED: 5

WCO region	Member administration	Title
Asia/Pacific: 4	Australia	Quality Management System (QMS) and Plan
	Brunei Darussalam	Sutera Lane Merchant Scheme (SLMS)
	Mongolia	Compliance Programme
	Timor-Leste	Secure Economic Operator Programme
East and Southern Africa: 1	Zambia	Customs Accredited Client Programme

5. CONCLUDED MRAs

a. Bi-lateral MRAs: 74

Date	Member administration	Date	Member administration
June 2007	New Zealand – US	November 2015	Switzerland – Norway
May 2008	Japan – New Zealand	December 2015	US – Dominican Republic
June 2008	Canada – US	December 2015	Korea (Rep. of) – Chinese Taipei
June 2008	Jordan – US	March 2016	Hong Kong – Malaysia
June 2009	Japan – US	May 2016	Mexico – Canada
September 2009	EU – Norway	July 2016	Australia – New Zealand
June 2010	Canada – Japan	August 2016	Hong Kong – Japan
June 2010	Canada – Korea (Rep. of)	December 2016	Brazil – Uruguay
June 2010	Canada – Singapore	December 2016	Thailand – Korea (Rep. of)
June 2010	EU – Japan	January 2017	China – Switzerland
June 2010	Korea (Rep. of) – Singapore	July 2017	Canada – Australia
June 2010	Korea (Rep. of) – US	July 2017	Korea (Rep. of) – Australia
January 2011	EU – Switzerland	July 2017	Korea (Rep. of) – UAE
May 2011	Japan – Korea (Rep. of)	July 2017	Canada – Israel
June 2011	Korea (Rep. of) – New Zealand	July 2017	Hong Kong, China – Australia
June 2011	Japan – Singapore	October 2017	Korea (Rep. of) – Malaysia
May 2012	EU – US	November 2017	Israel – China
June 2012	China – Singapore	November 2017	Australia – China
November 2012	US – Chinese Taipei	November 2017	New Zealand – China
July 2013	Korea (Rep. of) – China	December 2017	Uruguay – Korea (Rep. of)
October 2013	China – Hong Kong, China	December 2017	Peru – Korea (Rep. of)
November 2013	India – Hong Kong, China	March 2018	Uruguay – Peru
December 2013	Israel – Chinese Taipei	April 2018	Costa Rica – Mexico
February 2014	Hong Kong, China – Korea (Rep. of)	April 2018	Uruguay – Bolivia
March 2014	Korea (Rep. of) – Mexico	April 2018	Costa Rica – Mexico
June 2014	Japan – Malaysia	May 2018	Australia – Singapore
June 2014	Korea (Rep. of) – Turkey	June 2018	Hong Kong, China – New Zealand
June 2014	Hong Kong, China – Singapore	September 2018	Peru – US
June 2014	Malaysia – Japan	September 2018	Australia – Chinese Taipei
June 2014	US – Israel	October 2018	China – Japan
October 2014	US – Mexico	December 2018	India – Chinese Taipei
November 2014	EU – China	April 2019	Korea - Kazakhstan
December 2014	US – Singapore	April 2019	China - Belarus
March 2015	Israel – Korea (Rep. of)	April 2019	China - Kazakhstan
April 2015	Korea (Rep. of) – Dominican Republic	April 2019	China - Mongolia
June 2015	Hong Kong – Thailand	April 2019	China - Uruguay
October 2015	India – Korea (Rep. of)	June 2019	Singapore-New Zealand

*Chinese Taipei is not a WCO Member.

b. Plurilateral/regional MRAs: 4

Date	Member administration		Date	Member administration
April 2016	Agadir Agreement Member States (Tunisia, Egypt, Morocco, Jordan)		April 2019	Customs administrations of Central America (Costa Rica, El Salvador, Guatemala and Panama)
July 2018	Pacific Alliance (Chile, Mexico, Peru, Colombia)		May 2019	ANDEAN Community (Bolivia, Colombia, Ecuador, Peru)

6. MRAs BEING NEGOTIATED: 65

Member administration	Member administration
EU - Canada	Guatemala - Mexico
Malaysia - Thailand	Guatemala - US
Malaysia - China	Mexico - Brazil
US - Brazil	Mexico - China
Australia - Thailand	Paraguay - Pacific Alliance
Mexico - Hong Kong, China	Peru - Brazil
Bolivia - Brazil	Peru - Costa Rica
India - US	US - United Kingdom
Hong Kong, China - EU	Uruguay - China
Australia - US	Bahrain - Saudi Arabia
Brazil - Argentina	Egypt - Saudi Arabia
Iran - Russian Federation	Egypt - UAE
EAC (Burundi, Kenya, Rwanda, Tanzania and Uganda) – Korea (Republic of)	UAE - China
China - US	Regional Mercosur MRA (Brazil, Uruguay, Argentina, Paraguay and Bolivia).
US - Uruguay	UAE - India
Switzerland - Japan	UAE - Oman
Mexico - Israel	South Africa - Botswana
Kazakhstan - Turkey	South Africa - Eswatini
Hong Kong, China - Canada	South Africa - Lesotho
Colombia - Costa Rica	South Africa - Namibia
Saudi Arabia - UAE	Uganda - China
Korea (Rep. of) - Vietnam	Uganda - India
Korea (Rep. of) - Mongolia	Hong Kong, China - Indonesia
Australia - Japan	Hong Kong, China – Russian Federation
Hong Kong, China - Israel	Indonesia – Malaysia
Southern Africa Customs Union (SACU) Members (Eswatini, Botswana, Namibia, Lesotho and South Africa)	Republic of North Macedonia – China
CEFTA (Albania, Bosnia and Herzegovina, Republic of North Macedonia, Moldova, Montenegro, Serbia and Kosovo (United Nations Interim Administration Mission in Kosovo on behalf of Kosovo))	MRA of the Americas “Declaration of Sao Paulo” (Argentina, Brazil, Bolivia, Chile, Guatemala, Paraguay, Peru, Dominican Republic and Uruguay)
Dominican Republic – Mexico	Turkey - China
Argentina – Uruguay	Serbia - China
Canada – China	China – Chile
Canada – New Zealand	China – Iran
Turkey - Georgia	China – Russian Federation
Dominican Republic - Guatemala	