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**Published on the website on May 2024**

**Law No. (2) 2012 approving the accession to the International Convention on the Simplification and Harmonization of Customs Procedures ("Kyoto Amended Convention")**

We, Hamad bin Isa Al Khalifa, King of the Kingdom of Bahrain.

Having reviewed the Constitution.

The International Convention on the Simplification and Harmonization of Customs Procedures (Kyoto Amended Convention), signed at Kyoto on 18/5/1973 and amended on 26/6/1999;

The Shura Council and the Council of Representatives have approved the following law, which we have ratified and enacted:

**Article One**

It was agreed to accede to the International Convention for the Simplification and Harmonization of Customs Procedures (Kyoto Amended Convention) signed in Kyoto on 18/5/1973 and amended on 26/6/1999 and its General Annex and Special Annex No. (A) attached to this Law.

**Article Two**

The Prime Minister and the ministers- each within his jurisdiction- shall implement this Law, and it shall come into force from the day following the date of its publication in the Official Gazette.

**King of Kingdom of Bahrain.**

**Hamad bin Issa Al Khalifa**

Issued in Riffa palace.

On: 14 Rabi Al-awwal

Corresponding to: 6 February 2012

International Convention on the Simplification and Harmonization of Customs Procedures (Kyoto Amended Convention)

World Customs Organization

Introduction:

The Contracting Parties to the present Convention established under the care of the Customs Co-operation Council.

In peruse to eliminate divergence between the Customs procedures and practices of the Contracting Parties that can hamper the international commercial matters and other international exchanges.

And desiring to contribute effectively to the development of such trade and exchanges by simplifying and harmonizing the customs procedures and practices and by fostering the international co-operation.

Noting that significant benefits of facilitation of international commercial matters can be achieved without compromising the standards of Customs control.

Recognizing that such simplification and harmonization can be accomplished by applying, in particular, the following principles:

Implementation of programmes aimed at continuously modernizing Customs procedures and practices and thus enhancing efficiency and effectiveness.

Application of Customs procedures and practices in a predictable, consistent and transparent manner.

Provision to interested parties of all the necessary information regarding Customs laws, regulations, administrative guidelines, procedures and practices.

Adoption of modern techniques such as risk management and audit-based control, and the maximum practicable use of information technology.

Co-operation wherever appropriate with other national authorities, other Customs administrations and the trading communities

Implementation of relevant international standards.

Provision to affected parties of easily accessible processes of administrative and judicial review. Convinced that the international Convention incorporating the above objectives and principles that Contracting Parties undertake to apply would lead to the high degree of simplification and harmonization of Customs procedures and practices which is the essential aim of the Customs Co-operation Council, which is a major contribution to facilitation of international commercial matters.

Have agreed as follows:

Chapter One

Definitions

"Article 1"

For the purposes of this Convention:

(a) The expression "Ruling Standard" means the implementation of which is recognized as necessary for the achievement of harmonization and simplification of Customs procedures and practices.

(b) The expression "Transitional Standard" means a Standard in the General Annex which allows a longer period for implementation.

(c) The expression "Recommended Practice" means standard in a Specific Annex which demonstrate progress towards the harmonization and the simplification of Customs procedures and practices, the widest possible application of which is considered to be desirable.

(d) The expression "National legislation of laws, regulations and other measures imposed by a competent authority of a Contracting Party and applicable throughout the territory of the Contracting Party concerned, or treaties in force by which that Party is bound.

(e) The expression "General Annex" means the set of provisions applicable to a Customs procedure or more and practices referred to in this Convention.

(g) The expression "Guidelines" means a set of explanations of the provisions of the General Annex, Specific Annexes and Chapters therein which indicate some of the possible courses of action to be followed in applying the Basic Standards, Transitional Standards and Recommended Practices, and in particular describing the best practices and recommending examples of greater facilities.

(h) The expression "Permanent Technical Committee" means the Permanent Technical Committee of the Council.

(i) The expression "Council" means the Organization set up by the Convention establishing a Customs Co-operation Council, concluded at Brussels on 16 December 1950.

(j) The expression "Customs or Economic Union" means the Union constituted by, and composed of, States which has competence to adopt its own regulations that are binding on those States in respect of matters governed by this Convention, and has the competence to decide, in accordance with its internal procedures, to sign, ratify or accede to this Convention.

Chapter Two

Scope of the Structure of the Convention

Scope of the Convention

"Article 2"

Each Contracting Party undertakes to pursue the simplification and harmonization of Customs procedures and, to that end, to conform, in accordance with the provisions of this Convention, to the Main Standards, Transitional Standards and Recommended Practices in the Annexes to this Convention in accordance with the provisions of this convention. However, nothing shall prevent any Contracting Party from granting facilities greater than those provided for in this convention, and each Contracting Party is recommended to grant such greater facilities as extensively as possible.

"Article 3"

The provisions of this Convention shall not prevent the application of national legislation with regard to either prohibitions or restrictions on goods which are subject to customs control.

Structure of the Convention

"Article 4"

The Convention comprises a body, a General Annex and Specific Annexes.

The General Annex and each Specific Annex to this Convention consist, in principle, of Chapters which subdivide an Annex and comprise of:

(a) definition; and

(b) Standards, some of which in the General Annex are Transitional Standards.

Each Specific Annex also contains Recommended Practices.

Each Annex is accompanied by Guidelines, the texts of which are not binding to the Contracting Parties.

“Article 5”

For the purposes of this Convention, any Specific Annex or Chapter (separated) therein to which a Contracting Party is bound shall be construed to be an integral part of the Convention, and any reference to the Convention in relation to that Contracting Party shall include a reference to this Annex (Annexes) or Chapter (Chapters).

Chapter three

Management of the Convention

Management Committee

"Article 6"

A Management Committee shall be established to consider the implementation of this Convention, any measures to secure uniformity in the interpretation and application thereof, and any amendments proposed thereto.

The Contracting Parties are members of the Management Committee.

The competent administration of any entity qualified to become a Contracting Party to this Convention under the provisions of Article (8) or of any Member of the World commercial Organization shall be entitled to attend the sessions of the Management Committee as an observer. The status and rights of such Observers shall be determined by a Council Decision. The aforementioned rights cannot be exercised before the entry into force of the Decision.

The Management Committee may invite the representatives of international governmental and non-governmental organizations to attend the sessions of the Management Committee as observers.

The Management Committee:

(a) Recommends to the Contracting Parties:

1- Amendments to the Body of this Convention.

2- Amendments to the General Annex, the Specific Annexes and Chapters therein and the incorporation of new Chapters to the General Annex.

3- Incorporation of new Specific Annexes and new Chapters to Specific Annexes.

(b) May decide to amend the Recommended Practices or to incorporate new Recommended Practices to Specific Annexes or Chapters therein in accordance with Article (16).

(c) Considers implementation of the provisions of this Convention in accordance with Article (13), paragraph (4).

(d) Reviews and updates the Guidelines.

(e) Studies any other issues of relevance to this Convention that may be referred to it.

(f) Inform the Permanent Technical Committee and the Council of its decisions.

The competent administrations of the Contracting Parties shall communicate to the Secretary General of the proposals under paragraph 5 (a), (b), (c) and (d) of this Article and its reasons , together with any special requests for the inclusion of new items on the Agenda of the sessions of the Management Committee. The Secretary General of the Council present those proposals to the competent administrations of the Contracting Parties and of the observers referred to in paragraphs (2), (3) and (4) of this Article.

The Management Committee shall meet at least once a year, and it shall annually elect a president and Vice-president, the Secretary General of the Council shall send the invitations and the draft Agenda to the competent administrations of the Contracting Parties and to the observers referred to in paragraphs (2), (3) and (4) of this Article at least six weeks before the Management Committee meets.

If a decision cannot be arrived at by consensus, matters before the Management Committee shall be decided by the voting of the Contracting Parties present, and the proposals under paragraph 5 (a), (b) and (c) of this Article shall be approved by a two-thirds majority of the votes cast. All other matters shall be decided by the Management Committee by a majority of the votes cast.

Where Article (8), paragraph (5) of this Convention applies, the Customs or Economic Unions Parties to this Convention shall have, in case of voting, only a number of votes equal to the total votes allotted to their Members which are the Contracting Parties to this Convention.

Before the closure of its session, the Management Committee shall endorse the report, and this report shall be sent to the Council, the Contracting Parties and the observers mentioned in paragraphs (2), (3) and (4).

In the absence of relevant provisions in this Article, the provisions of the Procedure of the Council shall be applicable, unless the Management Committee decides otherwise.

"Article 7"

For the purpose of voting in the Management Committee, there shall be a separate voting on each Specific Annex and each Chapter of any Specific Annex.

(a) Each Contracting Party is entitled to vote on matters relating to the interpretation, application or amendment of the Body and General Annex of the Convention.

(b) In regards of matters concerning a Specific Annex or an implemented Chapter of a Specific Annex that is already in force, only those Contracting Parties that have accepted that Specific Annex or Chapter therein shall have the right to vote.

(c) Each Contracting Party shall be entitled to vote on drafts of the new Specific Annexes or new Chapters of a Specific Annex.

Chapter Four

‎Contracting Party

Ratification of the Convention

"Article 8"

Any Member of the Council, any Member of the United Nations or its specialized agencies may become a Contracting Party to this Convention:

(a) by signing it without reservation of ratification.

(b) by depositing an instrument of ratification after signing it subject to ratification; or

(c) by acceding to it.

This Convention remains open until 30 June 1974 for signing at the Headquarters of the Council in Brussels by the Members referred to in paragraph (1) of this Article. Thereafter, it shall remain open for accession by such Members.

Any Contracting Party shall, at the time of signing, ratifying or acceding to this Convention, specify which of the Specific Annexes or Chapters therein it accepts. It may subsequently notify the depositary that it accepts one or more Specific Annexes or Chapters therein.

Contracting Parties accepting any new Specific Annex or any new Chapter of a Specific Annex shall notify the depositary in accordance with paragraph (3) of this Article.

(a) Any Customs or Economic Union may become, in accordance with paragraphs (1), (2) and (3) of this Article, a Contracting Party to this Convention. Such Customs or Economic Union shall inform the depositary of its competence with respect to the matters governed by this Convention, and it shall also inform the depositary of any substantial modification in the extent of its competence.

(b) A Customs or Economic Union which is a Contracting Party to this Convention may, for the matters within its competence, exercise in its own name the rights, and fulfil the responsibilities, which the Convention confers on its Members of the Contracting Parties to this Convention. In such a case, these Members shall not be entitled to individually exercise these rights, including the right to vote.

“Article 9”

Any Contracting Party that ratifies this Convention or accedes thereto shall be bound by any amendments to this Convention, including the General Annex, which have entered into force at the date of deposit of its instrument of ratification or accession.

Any Contracting Party that accepts a Specific Annex or Chapter therein shall be bound by any amendments to the Standards contained in that Specific Annex or Chapter which have entered into force at the date on which it notifies its acceptance to the depositary. Any Contracting Party which accepts a Specific Annex or Chapter therein shall be bound by any amendments to the Recommended Practices contained therein, which have entered into force at the date on which it notifies its acceptance to the depositary, unless it enters reservations against one or more of those Recommended Practices in accordance with Article (12) of this Convention.

(Application of the Convention)

"Article 10"

Any Contracting Party may, at the time of signing this Convention without reservation of ratification or of depositing its instrument of ratification or accession, or at any time thereafter, declare by notification given to the depositary that this Convention shall extend to all or any of the territories for whose international relations it is responsible, such notification shall take effect three months after the date of the receipt thereof by the depositary. However, this Convention shall not apply to the territories named in the notification before this Convention has entered into force for the Contracting Party concerned.

Any Contracting Party which has made a notification under paragraph (11) of this Article extending this Convention to any territory for whose international relations it is responsible may notify the depositary, under the procedure of Article (19) of this Convention, that the territory in question will no longer apply this Convention.

"Article 11"

For the application of this Convention, a Customs or Economic Union that is a Contracting Party shall notify the Secretary General of the Council of the territories which form the Customs or Economic Union, and these territories are considered as a single territory.

Acceptance of the Provisions and Reservations

"Article 12"

All Contracting Parties are bound by the General Annex under this article.

A Contracting Party may accept one or more of the Specific Annexes or one or more of the Chapters therein, the Contracting Party that accepts a Specific Annex, Chapter or Chapters therein shall comply with all the Standards therein, the Contracting Party which accepts a Specific Annex or Chapter (Chapters) therein shall be bound by all the Recommended Practices therein unless, at the time of acceptance or at any time thereafter, it notifies the depositary of the Recommended Practices in respect of which it enters reservations, stating the differences existing between the provisions of its national legislation and those of the Recommended Practices concerned, and any Contracting Party which has entered reservations may withdraw them, in whole or in part, at any time by notification to the depositary specifying the date on which such withdrawal takes effect.

Each Contracting Party bound by a Specific Annex, Chapter or Chapters therein shall examine the possibility of withdrawing any reservations to the Recommended Practices entered under the provisions of paragraph (2) and notify the Secretary General of the Council of the results of that review at the end of every three-year period commencing from the date of the entry into force of this Convention for that Contracting Party, specifying the provisions of its national legislation which, in its opinion, are contrary to the withdrawal of the reservations.

(Implementation of the provisions)

"Article 13"

Each Contracting Party shall implement the Standards in the General Annex and in the Specific Annexes or Chapters therein that it has accepted within 36 months after such Annex (Annexes) or Chapter (Chapters) have entered into force for that Contracting Party.

Each Contracting Party shall implement the Transitional Standards in the General Annex within 60 months of the date that the General Annex has entered into force for that Contracting Party.

Each Contracting Party shall implement the Recommended Practices in the Specific Annex (Annexes) or Chapter (Chapters) therein that it has accepted within 26 months after such Specific Annex (Annexes) or Chapter (Chapters) have entered into force for that Contracting Party, unless (reservations) have been entered to one or more of those Recommended Practices.

(a) If the periods provided for in paragraph “(1)” or “(2)” of this Article would, in practice, be insufficient for any Contracting Party to implement the provisions of the General Annex, that Contracting Party may request from the Management Committee, before the end of the period referred to in paragraph (1) or (2) of this Article, to provide an extension to that period. In making the request, the Contracting Party shall state the (provisions) of the General Annex with regard to which an extension of the period is required and the reasons for such request.

(b) In exceptional circumstances, the Management Committee may decide to grant such an extension. Any decision by the Management Committee granting such an extension shall state the exceptional circumstances justifying the decision and the extension shall in no case be more than one year. At the expiry of the period of extension, the Contracting Party shall notify the depositary of the implementation of the provisions with regard to which the extension was granted.

Settlement of Disputes

"Article 14"

Any dispute between two or more Contracting Parties concerning the interpretation or application of this Convention shall be settled by negotiation between them whenever possible.

Any dispute which is not settled by negotiation shall be referred by the Contracting Parties of the dispute to the Management Committee which shall thereupon consider the dispute and make recommendations regarding its settlement.

The Contracting Parties in dispute may agree in advance to accept the recommendations of the Management Committee as binding.

Amendments to the Convention

"Article 15"

The text of any amendment recommended to the Contracting Parties by the Management Committee in accordance with Article six, paragraph (5) (a/1) and (a/2) shall be communicated by the Secretary General of the Council to all Contracting Parties and the Members of the Council other than the Contracting Parties.

Amendments to the body of the Convention shall enter into force for all Contracting Parties twelve months after they deposit the instruments of acceptance by those Contracting Parties present at the session of the Management Committee during which the amendments were recommended, provided that no objection is submitted by any of the Contracting Parties within a period of twelve months from the date of communication of such amendments.

Any recommended amendment to the General Annex, the Specific Annexes or Chapters therein shall be deemed to have been accepted six months after the date the recommended amendment was communicated to the Contracting Parties.

(a) Unless there has been no objection by a Contracting Party or, in the case of a Specific Annex or Chapter, by any Contracting Party bound by the Specific Annex (a), Chapter; or

(b) Unless any Contracting Party informs the Secretary General of the Council that, although it intends to accept the recommended amendment, the conditions necessary for such acceptance are not yet fulfilled.

If a Contracting Party sends the Secretary General of the Council the notification as provided for in paragraph 3 (b) of this Article, it may, so long as it has not notified the Secretary General of the Council of its acceptance of the recommended amendment, submit an objection to that amendment within a period of eighteen months following the expiry of the six-month period referred to in paragraph (3) of this Article.

If an objection to the recommended amendment is notified in accordance with the terms of paragraph 3 (a) or (4) of this Article, the amendment shall be deemed unaccepted and have no effect.

If any Contracting Party has sent the communication in accordance with paragraph 3 (b) of this Article, the amendment shall be deemed accepted on the earlier of the following two dates:

(a) The date by which all the Contracting Parties which sent their notifications to the Secretary General of the Council of their acceptance of the recommended amendment, provided that, if all the acceptances were notified before the expiry of the period of six months referred to in paragraph (3) of this Article, that date is the date of the expiry of the said six-month period.

(b) the date of expiry of the eighteen-month period referred to in paragraph (4) of this Article.

Any amendment to the General Annex, the Specific Annexes or Chapters therein deemed accepted shall enter into force either six months after the date on which it was accepted or if a different period is specified in the recommended amendment, on the expiry of that period after which the amendment was deemed acceptable.

The Secretary General of the Council shall, as soon as possible, notify the Contracting Parties to this Convention of any objection to the recommended amendment made in accordance with paragraph 2 (a), and of any notification received in accordance with paragraph 3 (b), of this Article. The Secretary General of the Council shall subsequently inform the Contracting Parties whether the Contracting Party or Parties which have sent such a notification raise an objection to the recommended amendment or accept it.

"Article 16"

Notwithstanding the amendment procedure laid down in Article (15) of this Convention, the Management Committee in accordance with Article (6) may decide to amend any Recommended Practice and incorporate new Recommended Practices to any Specific Annex or Chapter therein. by the Secretary General of the Council shall invite each Contracting Party to participate in the deliberations of the Management Committee. The text of any amendment or new Recommended Practice decided upon shall be communicated by the Secretary General of the Council to the Contracting Parties and the Members of the Council that are not Contracting Parties to this Convention.

Any amendment or incorporation of new Recommended Practices decided upon under paragraph (1) of this Article shall enter into force six months after their communication by the Secretary General of the Council. Each Contracting Party bound by a Specific Annex or Chapter therein forming the subject of such amendments or incorporation of new Recommended Practices shall be considered to have accepted those amendments or new Recommended Practices unless it enters a reservation under the procedure of Article (12) of this Convention.

Duration of accession

"Article 17"

This Convention is of an unlimited duration but any Contracting Party may denounce it at any time after the date of its entry into force under Article (18) thereof.

The denunciation shall be notified by an instrument in writing, deposited with the depositary.

The denunciation shall take effect six months after the receipt of the instrument of denunciation by the depositary.

The provisions of paragraphs (2) and (3) of this Article shall also apply in respect of the Specific Annexes or Chapters therein, for which any Contracting Party may withdraw from its acceptance at any time after the date of the entry into force.

Any Contracting Party which withdraws its acceptance of the General Annex shall be deemed to have denounced the Convention. In this case, the provisions of paragraphs (2) and (3) also apply.

Chapter Five

Final Provisions

Convention entry into force of the

"Article 18"

This Convention shall enter into force three months after five of the states referred to in paragraphs (1) and (5) of Article (8) thereof have signed the Convention without reservation of ratification or have deposited their instruments of ratification or accession.

This Convention shall enter into force for any Contracting Party three months after it has become a Contracting Party in accordance with the provisions of Article (8).

Any Specific Annex or Chapter therein to this Convention shall enter into force three months after five Contracting Parties have accepted that Specific Annex or that Chapter.

After any Specific Annex or Chapter therein has entered into force in accordance with paragraph (3) of this Article, that Specific Annex or Chapter therein shall enter into force for any Contracting Party three months after it has notified its acceptance. No Specific Annex or Chapter therein shall, however, enter into force for a Contracting Party before this Convention has entered into force for that Contracting Party.

Depositary of the Convention

"Article 19"

This Convention, all signatures with or without reservation of ratification and all instruments of ratification or accession shall be deposited with the Secretary General of the Council.

The depositary shall:

(a) receive and keep the original texts of this Convention in their possession.

(b) prepare certified copies of the original texts of this Convention and send them to the Contracting Parties, Members of the Council that are not Contracting Parties and the Secretary General of the United Nations.

(c) receive any signature with or without reservation of ratification, ratification or accession to this Convention and receive and keep any instruments, notifications and communications relating to it in their possession.

(d) examine whether the signature, any instrument, notification or communication relating to this Convention is in due and proper form and, if needed, bring the matter to the attention of the Contracting Party in question.

(e) notify the Contracting Parties, the Members of the Council that are not Contracting Parties and the Secretary General of the United Nations of:

Signatures, ratifications, accessions and acceptances of Annexes and Chapters under Article (8) of this Convention.

New Chapters of the General Annex and new Specific Annexes or Chapters therein which the Management Committee decides to recommend to incorporate in this Convention.

The date of entry into force of the Convention as well as of the General Annex and any special Annex or chapter therein in accordance with Article (18) of this Convention.

Notifications received in accordance with Articles (8), (10), (11),(12) and (13) of this Convention (9).

Withdrawals of Contracting Parties for accepting Annexes and Chapters.

Notification of termination under Article (17) of this Convention.

Any amendment deemed acceptable in accordance with Article (15) of this Convention and the date of its entry into force.

In the event of any difference arising between a Contracting Party and the depositary regarding the performance of the latter's functions, the depositary or that Contracting Party shall bring the matter to the attention of the other Contracting Parties and the signatories or, as the case may be, the Management Committee or the Council.

Registration and Authentic Copies

"Article 20"

In accordance with Article (102) of the Charter of the United Nations, this Convention shall be registered with the Secretariat of the United Nations at the request of the Secretary General of the Council.In witness whereof, the undersigned being duly authorized thereto, have signed this Convention.

concluded at Kyoto, on the eighteenth day of May nineteen hundred and seventy-three in the English and French languages, both texts being equally authentic, in a single original copy which shall be deposited with the Secretary General of the Council who shall transmit certified copies to all the entities referred to in paragraph one of Article (8) of this Convention.

General Annex

General Annex

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Chapter One

General Principles

Standard:

1\1 The Definitions, Standards and Transitional Standards in this Annex shall apply to Customs procedures and practices specified in this Annex and, insofar as applicable, to procedures and practices in the Specific Annexes.

Standard:

1\2 The conditions to be fulfilled and Customs formalities to be accomplished for procedures and practices in this Annex and in the Specific Annexes shall be specified in national legislation and shall be as simple as possible.

Standard:

1\3 The Customs shall institute and maintain formal consultative relationships with the commercial sector to increase co-operation and facilitate participation in establishing the most effective "methods" of working commensurate with national provisions and international conventions.

Chapter Two

Definitions

For the purposes of implementing the Annexes to this Convention:

E1/F23. The expression “appeal” means the act by which a person who is directly affected by a decision or omission of the Customs and who considers himself to be aggrieved thereby seeks redress before a competent authority.

E2./F19 The expression “assessment of duties and taxes” means the determination of the amount of duties and taxes payable.

E3./F4. The expression “audit-based control” means measures by which the Customs satisfy themselves as to the accuracy and authenticity of declarations through the examination of the relevant books, records, business systems and commercial data held by persons concerned.

E4/F15 The expression “checking the Goods declaration”means the action taken by the Customs to satisfy themselves that the Goods declaration is correctly made and that the supporting documents required fulfil the prescribed conditions.

E5./F9 The expression “clearance” means the completion of the Customs formalities necessary to allow goods to enter for home use, to be exported or to be placed under another Customs procedure

E6./F10 The expression “Customs” means the Government entity responsible for the administration of Customs law, the collection of duties and taxes and which also has the responsibility for the application of other laws and regulations relating to the importation, exportation, movement or storage of goods.

E7./F3 The expression “Customs control” means measures applied by the Customs to ensure the compliance with Customs Law.

E8./F11 The expression “Customs duties” means the duties laid down in the Customs tariff to which goods are liable to upon entering or leaving the Customs territory.

E9./F16 The expression “Customs formalities” means all the operations which must be carried out by the persons concerned and by the Customs in order to comply with the Customs Law.

E10./F18 The expression “Customs law” means the statutory and regulatory provisions relating to the importation, exportation, movement or storage of goods, the administration and enforcement of which are specifically the responsibility of the Customs, and any other regulations made by the Customs under their statutory powers.

E11./F2 The expression “Customs office” means the Customs administrative unit competent for the performance of Customs formalities, and the premises or other areas approved for that purpose by the competent authorities.

E12./F25 The expression “Customs territory” means the territory in which the Customs law of a Contracting Party applies.

E13./F6 The expression “decision” means the individual act by which the Customs decide regarding a matter relating to the Customs law.

E14./F7 The expression “declarant” means any person who makes a Goods declaration or in whose name such a declaration is made.

E15./F5 The expression “due date” means the date when payment of duties and taxes is due.

E16./F12 The expression “duties and taxes” means import duties and taxes and/or export duties and taxes.

E17./F27 The expression “examination of goods” means the physical inspection of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars stated in the Goods declaration

E18./F13 The expression “export duties and taxes”means Customs duties and all other duties, taxes or other charges which are collected on or in connection with the exportation of goods, but not includingany charges which are limited in amount of the approximate cost of services rendered or collected by the Customs on behalf of another national authority.

E19./F8 The expression “Goods declaration” means a statement made in the manner prescribed by the Customs, by which the persons concerned indicate the Customs procedure to be applied to the goods and provide the particulars which the Customs require to apply that procedure.

E20./F14 The expression “import duties and taxes”means Customs duties and all other duties, taxes or other charges which are collected on or in connection with the importation of goods, but not including any charges which are limited in amount of the approximate cost of services rendered or collected by the Customs on behalf of another national authority.

E21./F1 The expression “mutual administrative assistance” means actions of a Customs administration on behalf of or in collaboration with another Customs administration for the proper application of the Customs law and for the prevention, investigation and repression of Customs offences.

E22./F21The expression “omission” means the failure to act or give a decision required of the Customs by the Customs law within a reasonable time regarding a matter duly submitted to them.

E23./F22 The expression “person” means both natural and legal persons, unless the context requires otherwise.

E24./F20 The expression “release of goods” means the action by the Customs to permit goods undergoing clearance to be placed at the disposal of the persons concerned

E25./F24 The expression “repayment of duties and taxes” means the refund, in whole or in part, of duties and taxes paid on goods and the remission, in whole or in part, of duties and taxes where payment has not been made.

E26./F17 The expression “security” means that which ensures to the satisfaction of the Customs that an obligation to the Customs will be fulfilled. Security is described as “general” when it ensures that the obligations arising from several operations will be fulfilled.

E27./F26 The expression “third party” means any person who deals directly with the Customs, for or on behalf of another person, relating to the importation, exportation, movement or storage of goods.

Chapter three

Clearance and Other Customs Formalities

Competent Customs Offices

3\1 Standard:

The Customs shall designate the Customs offices at which goods may be produced or cleared. In determining the competence and location of these offices and their hours of business, the factors to be taken into account shall include in particular the requirements of the commercial matters .

3/2 Standard:

At the request of the person concerned and for reasons deemed valid by the Customs, the latter shall, subject to the availability of resources, perform the functions laid down for the purposes of a Customs procedure and practice outside the designated hours of business or away from Customs offices. Any expenses chargeable by the Customs shall be limited to the approximate cost of the services rendered.

3\3 Standard:

Where Customs offices are located at a common border crossing, the Customs administrations concerned shall correlate the business hours and the competence of those offices.

3/4 Transitional Standard:

At common border crossings, the Customs administrations concerned shall, whenever possible, operate joint controls.

3/5 Transitional Standard:

Where the Customs intend to establish a new Customs office or to convert an existing one at a common border crossing, they shall, wherever possible, co-operate with the neighbouring Customs to establish a juxtaposed Customs office to facilitate joint controls.

The Place

(The Declarant)

(a) Persons entitled to act as declarant (The Declarant).

3\6 Standard:

National legislation shall specify the conditions under which a person is entitled to act as declarant.

3\2 Standard:

Any person who has the right to dispose of the goods is authorized to act as declarant.

(b) Responsibilities of the declarant.

3\8 Standard:

The declarant shall be held responsible to the Customs for the accuracy of the particulars given in the Goods declaration and the payment of the duties and taxes.

3\9 Standard:

Before lodging the Goods declaration the declarant shall be allowed, under such conditions as may be laid down by the Customs:

(a) to inspect the goods

(b) to draw samples.

3\10 Standard:

The Customs shall not require a separate Goods declaration in respect of samples allowed to be drawn under Customs supervision, provided that such samples are included in the Goods declaration concerning the relevant consignment.

The Goods declaration

(a) Goods declaration format and contents

3\11 Standard:

The contents of the Goods declaration shall be prescribed by the Customs. The paper format of the Goods declaration shall conform to the United Nations form.

For automated customs clearance processes, the electronic declaration of goods (template) must be based on the international electronic information exchange standards set out in the customs Cooperation Council recommendations on information technology.

3\12 Standard:

The Customs shall limit the data required in the Goods declaration to only such particulars as are deemed necessary for the assessment and collection of duties and taxes, the compilation of statistics and the application of Customs system only .

3\13 Standard:

Where, for reasons deemed valid by the Customs, the declarant does not have all the information required to make the Goods declaration, a provisional or incomplete Goods declaration shall be allowed to be lodged, provided that it contains the particulars deemed necessary by the Customs and that the declarant undertakes to complete it within a specified period.

3\14 Standard:

If the Customs register a provisional or incomplete Goods declaration, the tariff treatment to be accorded to the goods shall not be different from that which would have been accorded had a complete and correct Goods declaration been lodged in the first instance.

The release of the goods shall not be delayed provided that any security required has been furnished to ensure collection of any applicable duties and taxes.

3\15 Standard:

The Customs shall require the lodgement of the original Goods declaration and only the minimum number of copies necessary.

(b) Documents supporting the Goods declaration.

3\16 Standard:

In support of the Goods declaration the Customs shall require only those documents necessary to permit control of the operation and to ensure that all requirements relating to the application of Customs law have been complied with.

3\17 Standard:

Where certain supporting documents cannot be lodged with the Goods declaration for reasons deemed valid by the Customs, they shall allow the production of those documents within a specified period.

3\18 Standard:

The Customs shall permit the lodgment of supporting documents by electronic means.

3\19 Standard:

The Customs shall not require a translation of the particulars of supporting documents except when necessary to permit processing of the Goods declaration.

Lodgement, registration of the Goods declaration check-up.

3\20 Standard:

The Customs shall permit the lodging of the Goods declaration at any designated Customs office.

3\21:

The Customs shall permit the lodging of the Goods declaration by electronic means.

3\22 Standard:

The Goods declaration shall be lodged during the working hours designated by the Customs.

3\23 Standard:

Where national legislation lays down a time limit for lodging the Goods declaration, the time allowed shall be sufficient to enable the declarant to complete the Goods declaration and to obtain the supporting documents required.

3\24 Standard:

At the request of the declarant and for reasons deemed valid by the Customs, the latter shall extend the time limit prescribed for lodging the Goods declaration.

3\25 Standard:

National legislation shall make provision for the lodging and registering of the Goods declaration check-up and supporting documents prior to the arrival of the goods.

3\26 Standard:

When the Customs cannot register the Goods declaration, they shall state the reasons to the declarant.

3\27 Standard:

The Customs shall permit the declarant to amend the Goods declaration that has already been lodged, provided that when the request is received they have not begun to check the Goods declaration or to examine the goods.

3/28 Transitional Standard:

The Customs shall permit the declarant to amend the Goods declaration if a request is received after checking of the Goods declaration has commenced, if the reasons given by the declarant are deemed valid by the Customs.

3/29 Transitional Standard:

The declarant shall be allowed to withdraw the Goods declaration and apply for another Customs procedure, provided that the request to do so is made to the Customs before the goods have been released and that the reasons are deemed valid by the Customs.

3\30 Standard:

Checking the Goods declaration shall be effected at the same time or as soon as possible after the Goods declaration is registered.

3\31 Standard:

For the purpose of checking the Goods declaration, the Customs shall take only such action as they deem essential to ensure compliance with Customs Law.

Special Procedures for Authorized Persons

3/32 Transitional Standard:

For authorized persons who meet criteria specified by the Customs, including having an appropriate record of compliance with Customs requirements and a satisfactory system for managing their commercial records, the Customs shall provide for:

Release of the goods on the provision of the minimum information necessary to identify the goods and permit the subsequent completion of the final Goods declaration

clearance of the goods at the declarant's premises or another place authorized by the Customs

and, in addition, to the extent possible, other special procedures such as:

Allowing a single Goods declaration for all imports or exports in a given period where goods are imported or exported frequently by the same person

Use of the authorized persons’ commercial registers to self-assess their duty and tax liability and, where appropriate, to ensure compliance with other Customs requirements.

Allowing the lodgement of the Goods declaration by means of an entry in the records of the authorized person to be supported subsequently by a supplementary Goods declaration.

Examination of the goods

(a) Time required for examination of goods:

3\33 Standard:

When the Customs decide that goods declared shall be examined, this examination shall take place as soon as possible after the Goods declaration has been registered.

3\34 Standard:

When scheduling examinations, priority shall be given to the examination of live animals and perishable goods and to other goods which the Customs accept are urgently required.

3/35 Transitional Standard:

If the goods must be inspected by other competent authorities and the Customs also schedules an examination, the Customs shall ensure that the inspections are coordinated and, if possible, carried out at the same time.

(b) Presence of the declarant at the examination of goods.

3\36 Standard:

The Customs shall consider requests by the declarant to be present or to be represented at the examination of the goods. Such requests shall be granted unless exceptional circumstances exist.

3\37 Standard:

If the Customs deem it useful, they shall require the declarant to be present or to be represented at the examination of the goods to give them any assistance necessary to facilitate the examination.

(c) Sampling by the Customs:

3\38 Standard:

Samples shall be taken only where deemed necessary by the Customs to establish the tariff description /or value of goods declared or to ensure the application of other provisions of the national legislation. Samples drawn shall be as small as possible.

Errors

3\39 Standard:

The Customs shall not impose substantial penalties for errors where they are satisfied that such errors are inadvertent and that there has been no fraudulent intent or gross negligence. Where they consider it necessary to discourage a repetition of such errors, a penalty may be imposed but shall be no greater than is necessary for this purpose.

Release of Goods

3\40 Standard:

Goods declared shall be released as soon as the Customs have examined them or decided not to examine them, provided that:

No offence has been found.

The import or export licence or any other documents required have been acquired.

All permits relating to the procedure concerned have been acquired; and

any duties and taxes have been paid or that appropriate action has been taken to ensure their collection.

3\41 Standard:

If the Customs are satisfied that the declarant will subsequently accomplish all the formalities in respect of the clearance they shall release the goods, provided that the declarant produces a commercial or official document giving the main particulars of the consignment concerned and acceptable to the Customs, and that security, where required, has been furnished to ensure collection of any applicable duties and taxes.

3\42 Standard:

When the Customs decide that they require laboratory analysis of samples, detailed technical documents or expert advice, they shall release the goods before the results of such examination are known, provided that any security required has been furnished and provided they are satisfied that the goods are not subject to prohibitions or restrictions.

3\43 Standard:

When an offence has been detected, the Customs shall not wait for the completion of the administrative or legal action before they release the goods, provided that the goods are not liable to confiscation or forfeiture or to be needed as evidence at some later stage and that the declarant pays the duties and taxes and furnishes security to ensure collection of any additional duties and taxes and of any penalties which may be imposed by the Customs.

Abandonment or Destruction of Goods

3\44 Standard:

When goods have not yet been released for home use or when they have been placed under another Customs procedure, and provided that no offence has been detected, the person concerned shall not be required to pay the duties and taxes or shall be entitled to repayment thereof.

when he abandon the goods upon his request for the treasury or such goods are destroyed or processed that they become commercially invaluable under the supervision of the Customs, according to the decision of the Customs, and person concerned shall bear all the expensies.

When the goods are destroyed or if they are lost in a manner that cannot be recovered as a result of an accident or force majeure, provided that such destruction or loss is proven to the satisfaction of the Customs .

When there is a deficiency arising out of the nature of the goods, when this provision is duly proved to the satisfaction of the Customs.

Any waste or scrap remaining after the destruction shall be liable, if taken into home use or exported, to the duties and taxes that would be applicable to such waste or scrap imported or exported in that state.

3/45 Transitional Standard:

When the Customs sell goods which have not been declared within the time allowed or could not be released although no offence has been discovered, the proceeds of the sale, after deduction of any duties and taxes and all other charges and expenses incurred, shall be made over to those persons entitled to receive them or, when this is not possible, held at their disposal for a specified period.

Chapter Four

Fees and Taxes

(1) Assessment, collection and payment of fees and taxes:

4\1 Standard:

National legislation shall define the circumstances when liability to fees and taxes is incurred.

4\2 Standard:

The time period within which the applicable fees and taxes are assessed shall be stipulated in the national legislation. The assessment shall follow as soon as possible after the Goods declaration is lodged or the liability is otherwise incurred.

4\3 Standard:

The factors on the basis of which duties and taxes are assessed and the conditions under which they are determined shall be provided for in the domestic legislation.

4\4 Standard:

The rates of fees and taxes shall be set out in the official publications.

4\5 Standard:

The National legislation shall specify the point in time to be taken into consideration for the purpose of determining the rates of fees and taxes.

4\6 Standard:

The National legislation shall specify the methods that may be used to pay the fees and taxes.

4\7 Standard:

The National legislation shall specify the person "persons" responsible for the payment of fees and taxes.

4\8 Standard:

The National legislation shall determine the due "date" and the place where payment is to be made.

4\9 Standard:

When the national legislation specifies that the due date may be after the release of the goods, that date shall be at least ten days after the release. No interest shall be charged for the period between the date of release and the due date.

4\10 Standard:

The National legislation shall specify the period within which the Customs may take legal action to collect fees and taxes not paid by the due date.

4\11 Standard:

The National legislation shall determine the rate of interest chargeable on amounts of fees and taxes that have not been paid by the due date and the conditions of application of such interest.

4\12 Standard:

When the fees and taxes have been paid, a receipt constituting proof of payment shall be issued to the payer, unless there is other evidence constituting proof of payment.

4\13 Standard:

The National legislation shall specify a minimum value or a minimum amount of fees and taxes below which no duties and taxes will be collected.

4\14 Standard:

If the Customs find that errors in the Goods declaration or in the assessment of the fees and taxes will cause or have caused the collection or recovery of an amount of fees and taxes less than that legally chargeable, they shall correct the errors and collect the amount underpaid, unless the amount involved is less than the minimum amount specified in the national legislation, the Customs shall not collect or recover that amount.

(b) Deferred Payment of Fees and Taxes:

4\15 Standard:

Where the national legislation provides for the deferred payment of fees and taxes, it shall specify the conditions under which such procedure is allowed.

4\16 Standard:

Deferred payment shall be allowed without interest charges to the extent possible.

4\12 Standard:

The period for deferred payment of fees and taxes shall be at least fourteen days.

(c) Repayment of Fees and Taxes:

4\18 Standard:

The repayment of fees and taxes must be approved if it is found that there is an overestimation as a result of an error in the estimate.

4\19 Standard:

The repayment of fees and taxes shall be granted in respect of imported or exported goods which are found to have been defective or otherwise not in accordance with the agreed specifications at the time of importation or exportation and are returned either to the supplier or to another person designated by the supplier, subject to the following conditions: the goods have not been worked, repaired or used in the country of importation, and are re-exported within a reasonable time; the goods have not been worked, repaired or used in the country to which they were exported, and are re-imported within a reasonable time. Use of the goods shall, however, not hinder the repayment if such use was indispensable to discover the defects or other circumstances which caused the re-exportation or re-importation of the goods. As an alternative to re-exportation or re-importation, the goods may be abandoned to the Revenue, destroyed or rendered commercially valueless under Customs control, as the Customs may decide. Such abandonment or destruction shall not entail any cost to the Revenue.

4/20 Transitional Standard:

Where permission is given by the Customs for goods originally declared for a Customs procedure with payment of duties and taxes to be placed under another Customs procedure, repayment shall be made of any duties and taxes charged in excess of the amount due under the new procedure.

4\21 Standard:

Decisions regarding claims for repayment of fees and taxes shall be reached, and notified in writing to the persons concerned, without undue delay, and repayment of amounts overcharged shall be made as soon as possible after the verification of claims.

4\22 Standard:

Where it is established by the Customs that the overcharge is a result of an error on the part of the Customs in assessing the fees and taxes, repayment shall be made as a matter of priority.

4\23 Standard:

Where time limits are fixed beyond which claims for repayment of fees and taxes will not be accepted, such limits shall be of sufficient duration to take account of the differing circumstances pertaining to each type of case in which repayment of fees and taxes may be granted.

4\24 Standard:

Repayment of fees and taxes shall not be granted if the amount involved is less than the minimum amount specified in the national legislation.

Chapter Five

(Security**)**

5\1 Standard:

The National legislation shall enumerate the cases in which security is required and shall specify the forms in which security is to be provided.

5\2 Standard:

The Customs shall determine the amount of security.

5\3 Standard:

Any person required to provide security shall be allowed to choose any form of security provided that it is acceptable to the Customs.

5\4 Standard:

Where national legislation provides, the Customs shall not require security when they are satisfied that an obligation to the Customs will be fulfilled.

5\5 Standard:

When security is required to ensure that the obligations arising from a Customs procedure will be fulfilled, the Customs shall accept a general security, in particular from declarants who regularly declare goods at different offices in the Customs territory.

5\6 Standard:

Where security is required, the amount of security to be provided shall be as low as possible and, in respect of the payment of fees and taxes, shall not exceed the amount originally chargeable.

5\7 Standard:

Where security has been furnished, it shall be discharged as soon as possible after the Customs are satisfied that the obligations under which the security was required have been duly fulfilled.

Chapter Six

Customs Control

6\1 Standard:

All goods, including means of transport, which enter or leave the Customs territory, regardless of whether they are liable to fees and taxes, shall be subject to Customs control.

6\2 Standard:

Customs control shall be limited to that necessary to ensure compliance with the Customs Law.

6/3 Standard:

In the application of Customs control, the Customs shall use risk management.

6\4 Standard:

The Customs shall use risk analysis to determine which persons and which goods, including means of transport, should be examined and the extent of the examination.

6\5 Standard:

The Customs shall adopt a compliance measurement strategy to support risk management.

6\6 Standard:

Customs control systems shall include audit-based controls.

6\7 Standard:

The Customs shall seek to co-operate with other Customs administrations and seek to conclude mutual administrative assistance conventions to enhance Customs control.

6\8 Standard:

The Customs shall seek to co-operate with the commercial sector and seek to conclude Memoranda of Understanding to enhance Customs control.

6\9 Standard:

The Customs shall use information technology and electronic commerce to the greatest possible extent to enhance Customs control.

6\10 Standard:

The Customs shall evaluate commercial systems of traders where those systems have an impact on Customs operations to ensure compliance with Customs requirements.

Chapter Seven

Application of Information Technology

7\1 Standard:

The Customs shall apply information technology to support Customs operations, where it is cost-effective and efficient for the Customs and for the commercial sector. The Customs shall specify the conditions for its application.

7\2 Standard:

When introducing computer applications, the Customs shall use relevant internationally accepted standards.

7\3 Standard:

The introduction of information technology shall be carried out in consultation with all relevant parties directly affected, to the greatest extent possible.

7\4 Standard:

New or revised national legislation shall provide for:

Electronic commerce methods as an alternative to paper-based documentary requirements.

Electronic as well as paper-based authentication methods.

The right of the Customs to retain information for their own use and, as appropriate, to exchange such information with other Customs administrations and all other legally approved parties by means of electronic commerce techniques.

Chapter Eight

Relationship Between the Customs and Third Parties

8\1 Standard:

Persons concerned shall have the choice of transacting business with the Customs either directly or by designating a third party to act on their behalf.

8\2 Standard:

National legislation shall set out the conditions under which a person may act for and on behalf of another person in dealing with the Customs and shall lay down the liability of third parties to the Customs for fees and taxes and for any irregularities.

8\3 Standard:

The Customs transactions where the person concerned elects to do business on his own account shall not be treated less favourably or be subject to more stringent requirements than those Customs transactions which are handled for the person concerned by a third party.

8\4 Standard:

A person designated as a third party shall have the same rights as the person who designated him in those matters related to transacting business with the Customs.

8\5 Standard:

The Customs shall allow third parties to participate in their formal consultations with the commerce sector.

8\6 Standard:

The Customs shall specify the circumstances under which they are not prepared to transact business with a third party.

8\7 Standard:

The Customs shall notify the third party in writing of the decision not to transact business with him.

Chapter Nine

Information, Decisions And Rulings Supplied By the Customs

(1) Information of General Application:

9\1 Standard:

The Customs shall ensure that all relevant information of general application pertaining to Customs law is readily available to any interested person.

9\2 Standard:

When information that has been made available must be amended due to changes in the Customs law, administrative arrangements or requirements, the Customs shall make the revised information readily available sufficiently in advance of the entry into force of the changes to enable interested persons to take account of them, unless advance notice is precluded.

9/2 Transitional Standard:

The Customs shall use information technology to enhance the provision of information.

(b) Information of a Specific Nature:

9\4 Standard:

At the request of the interested person, the Customs shall provide, as quickly and as accurately as possible, information relating to the specific matters raised by the interested person and pertaining to Customs Law.

9\5 Standard:

The Customs shall supply not only the information specifically requested, but also any other pertinent information which they consider the interested person should have and which relates to Customs Law.

9\6 Standard:

When the Customs supply information, they shall ensure that they do not divulge details of a private or confidential nature affecting the Customs or third parties unless such disclosure is required or authorized by the national legislation.

9\7 Standard:

When the Customs cannot supply information free of charge, any charge shall be limited to the approximate cost of the services rendered.

(c) Decisions and Rulings

9\8 Standard:

At the written request of the person concerned, the Customs shall notify their decision in writing within the period specified in the national legislation. Where the decision is adverse to the person concerned, the reasons shall be given and the right of appeal advised.

9\9 Standard:

The Customs shall issue binding rulings at the request of the interested person, provided that the Customs have all the information they deem necessary.

Chapter Ten

Appeals in Customs Matters

(1) Right of Appeal

10\1 Standard:

National legislation shall provide for a right of appeal in Customs matters.

10\2 Standard:

Any person who is directly affected by a decision or omission of the Customs shall have a right of appeal.

10\3 Standard:

The person directly affected by a decision or omission of the Customs shall be given, after having made a request to the Customs, the reasons for such decision or omission within a period specified in the national legislation. This may or may not result in an appeal.

10\4 Standard:

The National legislation shall provide for the right of an initial appeal before the Customs.

10\5 Standard:

Where an appeal to the Customs is dismissed, the appellant has the right of a further appeal to an authority independent of the Customs administration.

10\6 Standard:

At the end, the appellant shall have the right of appeal to a judicial authority.

(b) Form and Grounds of Appeal:

10\7 Standard:

An appeal shall be lodged in writing and shall state the grounds on which it is being made.

10\8 Standard:

A time limit shall be fixed for the lodgement of an appeal against a decision of the Customs and it shall be such as to allow the appellant sufficient time to study the contested decision and to prepare an appeal.

10\9 Standard:

Where an appeal is submitted to the Customs they shall not, as a matter of course, require the lodgement of any supporting evidence together with the appeal but shall, in appropriate circumstances, allow a reasonable time for the lodgement of such evidence.

(c) Consideration of Appeal:

10\10 Standard: The Customs shall give its ruling upon an appeal and written notice thereof to the appellant as soon as possible.

10\11 Standard:

Where an appeal to the Customs is dismissed, the Customs shall set out the reasons therefor in writing and advise the appellant of his right to lodge any further appeal with an administrative or independent authority and of any time limit for the lodgement of such appeal.

10/12 Standard:

Where an appeal is allowed, the Customs shall put their decision or the ruling of the independent or judicial authority into effect as soon as possible, except in cases where the Customs appeal against the ruling.

Specific Annexe (A)

Arrival of goods in a Customs territory

Specific Annexe (A)

Chapter One

Formalities prior to the lodgement of the Goods declaration

Specific Annexe {A}

Chapter One

Formalities prior to the lodgement of the Goods declaration

Definitions

For the purposes of this Chapter:

The expression "Goods declaration" means information submitted prior to or upon the arrival or departure of a means of transport for commercial purposes, which includes the particulars required by the Customs relating to the goods brought to or removed from the Customs territory.

The expression "carrier" means the person actually transporting goods, in charge of or responsible for the operation of the means of transport.

The expression "Customs formalities prior to the lodgement of the Goods declaration" means all the operations to be carried out by the person concerned and by the Customs from the time goods are introduced into the Customs territory until goods are placed under the Customs procedures.

Principles

1- Standard:

Customs formalities prior to the lodgement of the Goods declaration shall be governed by the provisions of this Chapter and, insofar as applicable, by the provisions of the General Annex.

2- Recommended Practice:

Customs formalities prior to the lodgement of the Goods declaration should apply equally, without regard to the country of origin of the goods or the country from which they arrived.

Introduction of goods into the Customs territory

(1) Places at which goods may be introduced into the Customs territory:

3- Standard:

The National legislation shall specify the places at which goods may be introduced into the Customs territory. Only when they consider it necessary for control purposes shall the Customs specify the routes which must be used to convey the goods directly to a designated Customs office or other places specified by the Customs. In determining these places and routes the factors to be taken into account shall include the particular requirements of the commercial matters .

This Standard shall not apply to goods on board vessels or aircraft crossing the Customs territory that do not call at a port or airport situated in that Customs territory.

(b) Obligations of the carrier:

4- Standard:

The carrier shall be held responsible to the Customs for ensuring that all goods are included in the cargo declaration or are brought to the attention of the Customs in another authorized manner.

5- Standard:

The fact of having introduced goods into the Customs territory shall entail the obligation for the carrier to convey them directly using designated routes, where required, and without delay to a designated Customs office or other place specified by the Customs. In doing so the nature of the goods or their packaging shall not be altered nor shall any seals be interfered with.

This Standard shall not apply to goods on board vessels or aircraft crossing the Customs territory and do not stop at a port or airport situated in that Customs territory.

6- Standard:

Where the conveyance of the goods from the place of their introduction into the Customs territory to a designated Customs office or other specified place is interrupted by accident or force majeure, the carrier is required to take reasonable precautions to prevent the goods from entering into unauthorized circulation and to advise the Customs or other competent authorities of the nature of the accident or other circumstance which has interrupted the journey.

Presentation of goods to the Customs

(1) Documentation:

7- Recommended Practice:

Where the Customs office at which the goods are to be presented is not located at the place where the goods are introduced into the Customs territory, a document should be required to be lodged with the Customs at that place only when the Customs consider it necessary for control purposes.

8- Standard:

Where the Customs require documentation in respect of the production of the goods to the Customs, this shall not be required to contain more than the information necessary to identify the goods and the means of transport.

9- Recommended Practice:

The Customs should limit their information requirements to that available in the carriers’ normal documentation and should base their requirements on those set out in the relevant international transport conventions.

10- Recommended Practice:

The Customs should normally accept the cargo declaration as the only required documentation for the production of the goods.

11- Recommended Practice:

The Customs office responsible for the acceptance of the documentation required for the production of the goods should also be competent for acceptance of the Goods declaration.

12- Recommended Practice:

Where the documents produced to the Customs are made out in a language which is not specified for this purpose or in a language other than the language of the country into which the goods are introduced, a translation of the particulars given in those documents is required as a matter of course.

(b) Arrival after the working hours:

13- Standard:

The Customs shall specify the precautions to be taken by the carrier to prevent the goods from entering into unauthorized circulation in the Customs territory when they arrive at a Customs office outside the working hours.

14- Recommended Practice:

At the request of the carrier, and for reasons deemed valid by the Customs, the latter should, insofar as possible, allow the Customs formalities prior to the lodgement of the Goods declaration to be accomplished outside the designated hours of business of the Customs.

Unloading

(1) Places of unloading:

15- Standard:

The National legislation shall specify the places which are approved for unloading.

16- Recommended Practice:

At the request of the person concerned, and for reasons deemed valid by the Customs, the latter should allow goods to be unloaded at a place other than the one approved for unloading.

(b) Commencement of unloading:

17- Standard:

The commencement of unloading shall be permitted as soon as possible after the arrival of the means of transport at the place of unloading.

18- Recommended Practice:

At the request of the person concerned and for reasons deemed valid by the Customs, the latter should, insofar as possible, allow unloading to proceed outside the designated hours of business of the Customs.

“Fees”

19- Standard:

Any expenses chargeable by the Customs in connection with:

- accomplishment of Customs formalities prior to the lodgement of the Goods declaration after the official opening hours at customs.

- unloading goods at a place other than the one approved for unloading; or

- Unloading goods after official customs working hours.

- It should be limited to the approximate cost of the services provided.

Specific Annexe {A}

Chapter Two

Temporary Storage of Goods

Specific Annexe (A)

Chapter Two

Temporary Storage of Goods

Definitions

For the purposes of this Chapter:

The expression "cargo declaration" means the information submitted prior to or upon the arrival or departure of a means of transport for commercial matters use providing the particulars required by the Customs relating to cargo brought to or removed from the Customs territory thereon.

The expression "temporary storage of goods" means the storing of goods under Customs control in premises and enclosed or unenclosed spaces approved by the Customs (hereinafter called temporary stores) pending lodgement of the Goods declaration.

Principles

1- Standard:

Temporary storage of goods shall be governed by the provisions of this Chapter and, insofar as applicable, by the provisions of the General Annex.

2- Standard:

The Customs shall authorize the establishment of temporary stores whenever they deem it necessary to meet the requirements of the commercial matters.

3- Recommended Practice:

Temporary storage should be allowed for all goods irrespective of quantity, country of origin or country from which they arrived. However, goods which constitute a hazard, which are likely to affect other goods or which require special installations should be admitted only into temporary stores specially equipped and designated by the competent authorities to receive them.

Documentation

4- Standard:

The only document required when goods are placed under temporary storage shall be that used to describe the goods when they are produced to the Customs.

5- Recommended Practice:

The Customs should accept the cargo declaration or another commercial document as the only document to be required to place the goods under temporary storage, provided that all the goods mentioned in that cargo declaration or that other commercial document are placed in a temporary store.

Management of Temporary Stores

6- Standard:

The Customs shall lay down the requirements regarding the construction, layout and management of temporary storags and the arrangements for the storage of goods, for stock-keeping and accounting and for Customs control.

Authorized Operations

7- Standard:

Goods under temporary storage shall be allowed, for reasons deemed valid by the Customs, to undergo normal operations necessary for their preservation in their unaltered state.

8- Recommended Practice:

Goods under temporary storage should be allowed, for reasons deemed valid by the Customs, to undergo normal operations necessary to facilitate their removal from the temporary storages and their further transport.

Duration of Temporary Storage

9- Standard:

Where the national legislation lays down a time limit for the temporary storage, the time allowed shall be sufficient to enable the importer to complete the necessary formalities to place the goods under another Customs procedure.

10- Recommended Practice:

At the request of the person concerned, and for reasons deemed valid by the Customs, the latter should extend the period initially fixed.

Goods deteriorated or damaged

11- Recommended Practice:

Goods deteriorated, spoiled or damaged by accident or force majeure before leaving the temporary storage should be allowed to be cleared as if they had been imported in their deteriorated, spoiled or damaged state provided that such deterioration, spoilage or damage is duly established to the satisfaction of the Customs. Removing goods out of the temporary storages

-12 Standard:

Any person with the right to dispose of the goods shall be entitled to take them out of the temporary warehouses provided that they comply with the conditions and procedures in each case.

-13 Standard:

The National legislation shall specify the procedure to be followed when goods are not removed from a temporary store within the period allowed.