Compendium of

Authorized Economic Operator Programmes

2014 edition

Compliance and Facilitation Directorate

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Abstract

The 2014 edition of the WCO Compendium of Authorized Economic Operator Programmes (AEO Compendium) updates the previous edition based on the information available as of March 2014. Since the last edition, there has been considerable development within Customs administrations of trader programmes other the SAFE Authorized Economic Operator Programmes(AEO) concept. These have included compliance based programmes and the development of the Authorised Operator concept under the WTO Agreement on Trade Facilitation. To assist administrations the compendium has been expanded to included these develpoments and to ensure that difference been the various programmes is understood.

As a result the 2014 edition consists of five parts dealing with AEO programmes based on the WCO SAFE Framework of Standards to Secure and Facilitate Global Trade (Part I), Customs compliance Programmes implemented by Customs administrations (Part II), Customs administrations' experiences of working together with other agencies (Part III), Authorized Operator scheme of the WTO Agreement on Trade Facilitation (Part IV) and Mutual Recognition Agreements/Arrangements of AEO schemes (Part V).The Appendix contains a list of the programmes.

The WCO SAFE Framework of Standards provides the global standards for launching an AEO programme. In addition, many Customs administrations having established AEO programmes are now seeking to formalize AEO mutual recognition agreements (MRAs) with other Customs administrations. The AEO Compendium summarizes information provided by the WCO Members and lists the concluded AEO MRAs as well as those under negotiation.

While under SAFE the Framework of Standards a single definition for a SAFE AEO is provided, there is currently no common understanding or definition of Customs compliance programmes. There are number of concepts of trader related programmes that are contained within various international instruments.

Transitional Standard 3.32 of the Revised Kyoto Convention (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 Agreement on Trade Facilitation (ATF) makes provision for 'Authorized Operators' who meet a menu of criteria, which may include 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 Authorised Operator concept does not, other than stating that the programme must exhibit one or more of the criteria listed, mandate any need to a have a security considerations as part of its design. If there is no security requirement the Authorized Operator scheme could also be considered yet another Customs compliance programme.

For the purpose of this compendium, a compliance programme should be clearly differentiated and defined as a Customs facilitation programme which requires of an operator an appropriate record of compliance with Customs requirements, a satisfactory system for managing commercial records and, where possible, a good financial solvency.

The main difference between a SAFE AEO programme and a compliance programme lies in the fact that security requirements such as those prescribed in the SAFE Framework's Annex III are not specifically included in a compliance programme. Also, unlike SAFE AEO programmes, Customs compliance programmes may not have common specified criteria and standards. As a consequence bilateral mutual recognition of such programmes remains a challenge.

The WTO ATF provides that the 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 SAFE Framework of Standards provide such standards. These WCO Standards, supported by the tools in SAFE Package, i.e. the AEO Implementation Guidance, the AEO Compendium, the Model AEO Appeal Procedures, the Authorized Economic Operator and the Small and Medium Enterprise (FAQ), the AEO Template and the Mutual Recognition Arrangement/Agreement Guidelines, can effectively support and assist WCO Members in developing and implementing WTO ATF - Authorized Operator schemes. Given that the WTO ATF mentions all four criteria (even if non binding) for Authorized Operator scheme, it may be approapriate to use the AEO as in SAFE as a standard to develop Authoirised Opeator scheme under the WTO ATF. Using the AEO criteria as a standard to implement Article 7.7 of the WTO ATF will assist in ensuring a harmonized approach and in enabling those that go for it to achieve seamless mutual recognition at bilateral, sub-regional, regional and, global levels.

In a SAFE Framework context, a compliance programme could perhaps be a first step or stepping stone to a SAFE AEO programme. This is to say that unless all the requirements in Annex III are complied with by an operator in the supply chain, it would not have a SAFE AEO status.

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Cooperation with other agencies

In a diverse global trade supply chain, it is essential for Customs not only to work with business stakeholders but also with the other government agencies involved in border management at the national as well as International level to meet the increasing demands for security and trade facilitation of the supply chain.

Working with other government agencies involves better understanding and mutual appreciation of each others' roles, regulatory requirements, business processes, standards and methods. It also involves the addressing of questions such as the alignment and harmonization of policy and practices, streamlining processes, co-ordinatation of processing at the borders and interoperability/integration of IT systems/an integrated information technology systems. Inter agency co-operation may also include the use of common risk analysis systems, joint audits and the monitoring of measures through standardized processes.

Cooperation and collaboration with other agencies leads to meeting common objectives of compliance with the various laws, the security of supply chain and enhanced trade facilitation. It enhances both Customs' and other government authorities' capability to carry out their responsibilities more effectively using limited resources in the most optimal manner, while integrating efforts with other government agencies in fulfilling the different mandated roles efficiently and effectively.

Acknowledging the need and importance of working together, the WCO has developed standards ranging from operational - the Revised Kyoto Convention (RKC) and the SAFE Framework of Standards to technical standards pertaining to data (e.g. WCO Data Model). The WTO Agreement on Trade Facilitation (ATF) also provides for Border Agency Cooperation (Article 8) and Single Window (Article 10.4).

Over the years, Member Customs Administrations have successfully developed and implemented varying levels of engagements with other national government agencies and with other Customs administrations. Such cooperation has been taking place at various levels: nationally within Customs Unions and with other Customs and international agencies. Some of such working experiences and best practices, provided and verified by the Members, are listed – in chapter 3.

Key words

Authorized Economic Operator, AEO, SAFE Framework, Customs Compliance programme, mutual recognition.

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 WCO Members.

Note

This Compendium is available on the WCO public website: www.wcoomd.org. The Compliance and Facilitation Directorate can be contacted via WCOAEOCompendium@wcoomd.org.

List of Abbreviations

AEO	Authorized Economic Operator
ATF	Agreement on Trade Facilitation
AMPS	Administrative Monetary Penalty System
CBP	Customs and Border Protection (U.S.)
CBSA	Canada Border Services Agency
CGC	Customs Golden Client
CSA	Customs Self Assessment Programme
CSI	Container Security Initiative
C-TPAT	Customs-Trade Partnership Against Terrorism
EDB	Economic Development Board
EU	European Union
FAST	Free and Secure Trade
MOU	Memorandum of Understanding
MRA	Mutual Recognition Agreement
PIC	Partners in Compliance
PIP	Partners in Protection
RA	Risk Analysis
SAFE	WCO SAFE Framework of Standards to Secure and Facilitate Global Trade
SACU	Southern Africa Customs Union
SADC	Southern African Development Community
SAOC	Customs System of Reliable Operators
SES	Secure Exports Scheme
SME	Small and Medium Enterprises
STP	Secure Trade Partnership
WCO	World Customs Organization
WTO	World Trade Organization

AEO developments in the WCO regions

Introduction

The AEO Compendium is updated regularly to track the developments of existing AEO programmes, AEO programmes in the process of being launched, and Customs compliance programmes.[1] The AEO Compendium has become a single point of reference of information for Customs Administrations, the private sector and other stakeholders. Information in the Compendium is provided and verified by WCO Members. The AEO Compendium is incorporated in the WCO SAFE Package, which is a resource that contains tools to assist in establishing and administering AEO programmes.[2]

AEO has become a flagship programme for WCO Members as it offers an opportunity for Customs to share its security responsibilities with the private sector, while at the same time rewarding them with a number of facilitation benefits. Partnership programmes with trade allow Customs to achieve more with less effort and aim at ensuring sustainable and long-term compliance through incentives, such as reduced levels of control, periodic reporting, deferred payment, and reputational benefits.

Beyond developing standards and guidelines, the WCO provides capacity building support to its Members in establishing AEO programmes in close cooperation with donor organizations through international, national and regional activities. Partnerships with business are also indispensable, as evidenced by the contribution of the WCO Private Sector Consultative Group to the work of the WCO SAFE Working Group in reviewing the implementation of the SAFE Framework.

As of March 2014, 168 out of 179 World Customs Organization (WCO) Members have signed Letters of Intent committing to implement the SAFE Framework.

This edition of the AEO Compendium identifies 53 operational AEO programmes,10 AEO programmes that are to be launched, and 13 Customs Compliance programmes that have been advised by Members.

In addition to the provision of basic information on AEO and Customs compliance programmes, the Compendium also includes a short overview of AEO programme accreditation procedures and benefits.

[1] Customs compliance programme can generally be considered to focus on compliance with traditional areas of Customs requirements, such as the payment of Customs duties, and can also be considered as trade facilitation programmes based on the Revised Kyoto Convention's *authorized persons* provisions.

[2] The SAFE Package is available at: < http://www.wcoomd.org/home_pfoverviewboxes_safepackage.htm>

AEO Developments – a Regional Summary

In the WCO Americas and Caribbean (AMS & CB) region the AMS & CB AEO Regional Strategy has delivered tangible results based on their three objectives: implementation of AEO programs, strengthening of AEO programs, signing of MRAs. 11 AEO programs within the region have been implemented, two recently in Panama in October 2013 and in Uruguay in March 2014. More than 250 companies have joined the programs (not contemplating USA and Canada). 1 AEO MRA was recently signed in March 2014 between Mexico and Korea.

In the WCO Middle East and Northern Africa region Morocco in their effort to launch their AEO programme has further enhance the programme to include from 2014 on – additionally to the "AEO"-status "customs simplification" - the status "Security and safety". This will open the doors for negotiations towards MRAs with major trading partners in the near future. Many Members in the region have requested technical assistance on assisting them to develop an AEO programme either from scratch or moving forward from their compliance programme.

In the WCO East and Southern Africa region Uganda certified 10 companies as AEOs in fall 2013. In this first phase a certification is possible for importers and customs brokers. The following phases 2 and 3 (roll out in June 2014) will allow other supply chain actors to join the programme. The East Africa Community (EAC) has launched Compliance pilot programme in April 2013 encompassing five benefits, seven border posts and 13 economic operators. The pilot demonstrates the possibility of enormous cost and time savings by implementing the AEO concept. The EAC region is going for a possible second pilot of the regional AEO-scheme to manage more complex operators using more complex supply chains before opening the full scale regional AEO-programme. Designing and testing new benefits and procedures will broaden the future scope to make the scheme even more inclusive. After 11 months of the pilot including the 13 pilot operators, 3,413 consignments have enjoyed regional AEO-treatment. Each consignment, based on figures calculated by the trade and transport partners, equals at least savings equal to 400 US $, giving a total of at least 1,365,200 US $. In SACU, the regional scheme is under development, three regional benefits are defined, the participating border posts identified but not yet all of the pilot operators. A launch of the regional AEO-pilot is foreseen to take place in 2014.

The WCO Asia Pacific region is marked by significant activity in the field of MRAs. From 2013 to 2014, 4 MRAs have been conluded. 12 MRAs are under negotiation. For the future even more MRAs are planned, especially to avoid duplications in controls and enhance benefits for trade. Just as the WCO Asia Pacific region on the whole, India is planning to conclude MRAs with other countries. It signed MRA with Hong Kong, China in October, 2013. Indonesia launched an AEO pilot programme in December 2013 which is open for exporters only. In 2014, more certificates shall be issued. In February 2013 Thailand enhanced its AEO programme to include importers and customs brokers. Bhutan, Brunei Darussalam, Cambodia, Macao China, Maldives, Mongolia are developing AEO programmes.

In the WCO Europe region Croatia joined the European Union as their 28th member state on 1st July 2013. The AEO concept of the EU is legally binding for all member states and also serves as a general approach for such countries as Norway and Switzerland. The uniform implementation of the AEO concept in all member states is supported by regular AEO network meetings (attended by delegates from all member states), EU AEO guidelines[3], developed together by the Commission and MS and an AEO helpdesk for questions of the member states. In the Customs union of

[3](http://ec.europa.eu/taxation_customs/resources/documents/customs/policy_issues/customs_security/aeo_guidelines2012_de.pdf)

Russia, Belarus and Kazakhstan studies are being undertaken to develop an AEO system in line with the WCO SAFE AEO concept thus upgrading the existent system in the Union members. Other regional members such as Azerbaijan, Bosnia and Herzegovina, Ukraine, Moldova and Serbia are also working intensively on the introduction of a SAFE-compliant AEO scheme. In the beginning of 2013 Turkey launched its AEO programme. Montenegro has developed an AEO programme that still has to be launched.

Mutual recognition is one of the major benefits for businesses applying for AEO status. Every country that has launched or is about to launch an AEO programme aspires to conclude MRAs with its major trading partners. The SAFE Framework defines mutual recognition as an "action or decision taken or an authorization that has been properly granted by one Customs administration is recognized and accepted by another Customs administration." The SAFE Framework also states that "mutual recognition can be a means to avoid duplication of security controls and can greatly contribute to the facilitation and control of goods moving in the international supply chain" (SAFE 2012; p 34. As of March 2014, 23 MRAs have been concluded and 10 AEO MRA negotiations are currently ongoing (seeChapter V Mutual Recognition Agreements).

In April 2012, the WCO and the Korea Customs Service hosted the first Global AEO Conference in Seoul, Korea. More than 800 delegates from 90 countries took part in the Congress.[4] One of the outcomes of the Conference is the view that AEO is a major facilitation tool that leads to modernizing Customs when being introduced and AEO is seen as a tool that guarantees economic growth and competitiveness. AEO tackles security and facilitation, thus important for all countries. Supply Chain management is key to AEO implementation.

Conclusion

Customs administrations continue to enhance security and facilitation of the global supply chain by implementing WCO international standards. A core element of these developments is AEO programmes that are based on the SAFE Framework's Pillar II and the Revised Kyoto Convention's authorized persons provisions. Establishing AEO programmes and concluding AEO MRAs continue to be a priority for WCO Members.

AEO programmes which embrace risk management provide Member administrations added flexibility in the efficient use of limited resources. Achieving AEO programme compatibility and mutual recognition is in essence a harmonisation and simplification of Customs procedures, and thus contributes to balancing supply chain security and facilitation. The establishment of an end-to-end secure supply chain is supported by opening the AEO programmes for more supply chain actors as potential AEO applicants. Taking into account the requisite expenses needed to obtain AEO accreditation, Members continue to develop tangible and measurable benefits for AEOs. Apart from the significant benefits offered already such as a lower level of physical controls, guarantee waiver, recognition by other Customs administrations through MRAs etc. several Members provide AEOs with contact points delivering additional information, support and more tailor made customs training. Facilitation is also aimed at in the application process itself by establishing web-portals to submit AEO applications.

[4] More information is available at http://www.wcoomd.org/en/media/newsroom/2012/april/aeo-the-way-towards-secure-and-competitive-growth.aspx

I. Operational AEO Programmes and AEO Programmes to be Launched

A. Operational AEO Programmes

1. WCO Americas and Caribbean Region

a) Argentina

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Customs System of Reliable Operators (SAOC)	2006	Import/ export (only for CUSE system 5)	Exporters (since 2006) Reliable Customs brokers (since 2009) Postal Service Providers System PSP/ safe couriers to be incorporated (CUSE System) (since 2012).	7 operators	External Note No. 37/2006 (requirements and responsibilities for export). External Note No. 50/2006 (determines the office in charge of receiving accession forms). General Resolution No. 2350/2007, issued by the Federal Administration of Public Income (AFIP) to establish the proceedings for the control of the destinations of the exports for consumption. External Note No. 48/2008 (a specific programme forSME). External Note No. 3/2009 (information to be registered in the Maria Computerised System (S.I.M.). The destinations indicated will go through green channel, except when the legal rules indicate otherwise). External Note No.37/2009 (requirements and responsibilities)	Reengineering of the Reliable Operators Customs System – Change in the name and new types of certifications signing of MRAs

[5] CUSE System is a programme recently incorporated by the Federal Administration of Public Revenues of Argentina. Its main goal is to establish a process based on technological innovations as well as procedures of risk analysis and assessment that will allow certifying Courier service providers. With the aim of guaranteeing the traceability and safety of the deliveries made using Courier services, Resolution 3253/2012 has been enacted and is in its first phase of implementation.

					General Resolution N° 3253/2012 Customs procedure - Foreign Trade Importer/Exporter- Customs Service Auxiliaries.	

Accreditation (components, process)	Benefits
General requirements: 1. To comply with the rules and if appropriate, to provide a warranty; 2. To submit the application to the Customs General Directorate, together with the additional documentation proving the fulfillment of the requirements; 3. To describe the production process, the transportation, the security rules, among other things (secure supply chain); 4. Availability of the computerized management system – inventory and control. The controls are risk-based; 5. Availability of the image control system that facilitates a fluent and permanent communication with the Customs control areas. Solvency criteria are lower for SMEs. The fulfillments of the tax and customs obligations are taken into account.	1. Saving costs and time. Reduction of operational costs for the exporters; 2. Anticipation of the consignments sent to other countries; 3. Competitive difference with other operators; 4. Use of non intrusive technology for cargo control; 5. International accreditation of the supply chain; 6. Identification as Reliable Operator by other Customs Administrations; 7. Gain access to the major facilities at the port of entry in the country of destination; 8. Ensure the smooth and secure flow of goods; 9. Keep the integrity of the shipment.

b) Canada

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
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	1535 approved members (11. 2013)	No specific AEO legislation	Simplify the application process through automation and streamlining of processes. Develop a web-based application processing system (web portal) to simplify program application, administration, and information exchange. Develop further benefits in consultation with private industry. Continue to provide AEO assistance and cooperation. Plan additional MRAs with compatible AEO programs.
Customs Self-Assessment (CSA)	2001	Import	Importers and carriers	95 Approved CSA Importers 884 Approved CSA Carriers (11.2013)	Customs Act, Section 32 Accounting for and Payment of Duties and Taxes Regulations	Establish cooperative agreements with other compatible programs. Expand CSA eligibility to other modes and partners. Enhance benefits and expedited clearance at ports of entry. Collaborate with Other Government Departments and Agencies to expand the CSA service options and enhance benefits for expedited/simplified Customs clearance..

Accreditation (components, process)	Benefits
Partners in Protection	
Program Membership Application Process: Applicants to the PIP program complete and submit a Security Profile (the program's application form) in which they provide detailed information on how they meet the program'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 onsite validation of the company is performed to confirm the program requirements are met. The company is invited to sign a Memorandum of Understanding in which they commit to maintaining PIP's minimum security criteria and exchanging information. PIP members are revalidated at least every four years, in which an updated Security Profile, risk assessment, and site validation are performed.	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). Program communications and stakeholder consultation. Recognition by international customs administrations via MRAs. The PIP program is factored into the CBSA's Business Resumption Plan in the event of trade flow disruptions.
Customs Self-Assessment	
Program Membership Application Process: <u>Importers:</u> Two-part application; importer must meet the criteria in the first part of application process in order to qualify to submit the second part. 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.	<u>Importers:</u> Reduced importer data set for imports and reduced costs Expedited processing at ports of entry Streamlined, self-assessing and accounting <u>Carriers:</u> Ends the transactional transmission of data elements Increases the certainty of expedited customs processing Enables carriers to meet their obligations easily

Accreditation (components, process)	Benefits
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. Carriers: Two-part application; carrier must meet first part of application to qualify to submit second part. Carriers must provide detailed information such as a complete corporate structure and all relevant registration identifiers; details about their business specialty, clients, equipment and drivers; security measures for freight facilities and personnel policies; terminal and warehouse locations; and the location of all their divisions; 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 how their reporting system to trace all Canada-bound shipments, including CSA-approved shipments; and identify the location of books and records.	Streamlines the process for legitimate trade The CSA program is factored into the CBSA's Business Resumption Plan in the event of trade flow disruptions.

c) Colombia

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO – Authorized Economic Operator	27 September 2011	Import / export	First stage: exporters of determined sectors Second phase: all export sectors Third phase: to be determined	N/A	Decree 3568 de 2011. Regulatory bylaws 11434 and 11435 of 2011.	Authorising operators; initiating MRA negotiations with the EU and regionally. Supporting projects to conceptually harmonise different AEO programmes.

Accreditation (components, process)	Benefits
A company must apply to the enforcement agencies (inter-agency alliance: Customs, Police, Sanitary): 1. The company must fulfill 'preconditions' and make a self-assessment of conditions and minimum requirements; 2. The company submits an application through the Colombian Customs Web portal that is forwarded to other government agencies; 3. Enforcement agencies verify compliance with preconditions and accept or reject the application; 4. Study and visit to the company from Program personnel to validate minimum requirements; 5. Technical report of each government agency assessing the level of compliance of the company; 6. Customs presents a consolidated report before the AEO Inter-agency Commission (high level) for it to issue a statement; 7. Customs reaches a decision on the authorization as AEO. Preconditions:	Initial benefits under the program are described below. As the program develops, more benefits will be included according to the needs of the Customs–Company alliance: 1. Recognition as a safe and reliable operator in the supply chain by the Enforcement Authorities (inter-agency alliance: Customs, Police, Sanitary authorities); 2. Assignment of an operations officer of each enforcement authority to support AEO's operations; 3. Participation in the AEO Congress; 4. Participation in training activities scheduled for AEOs by the enforcement authorities; 5. Fewer physical and documentary inspections by Customs in export, import, and transit operations and fewer physical inspections by the Anti-Narcotics Police in export operations; 6. Special and simplified inspection procedures, when an operation is targeted for inspection by the risk assessment systems of enforcement authorities;

Accreditation (components, process)	Benefits
1. Residing or being legally represented in Colombia; 2. Firms or branches of foreign companies must be established in Colombia for at least 3 years before applying; 3. Being enrolled and active in the National Tax Register (RUT) under the economic activity under which application was filled for authorization as AEO; 4. Having at least 3 years of experience within the activity for which authorization is sought as AEO; 5. Having valid sanitary authorizations and records; 6. Obtaining a favourable rating from the Customs' Risk Management System; 7. Not have been subject to cancellation of authorizations issued by the Customs, Police or Sanitary Authorities in the 5 years preceding the filing of the application; 8. Not having been penalized during the last 2 years by the Customs, Police or Sanitary Authorities for infringement of tax, customs, foreign exchange, or sanitary regulations. This precondition extends to owners and business representatives of the applicant company; 9. Having no debts related to their tax, customs, foreign exchange, or port obligations or other debts to the Customs, Police, or Sanitary Authorities; 10. The applicant company, its owners, its shareholders, its representatives, and its accountants must: a. not have criminal records b. not be included in domestic and international databases on the fight against terrorism, drug trafficking, money laundering, smuggling and other related offenses. c. not be or have been involved in international supply chain security incidents. d. not have represented companies that have been subject to	7. Dedicated lanes and special procedures for interaction with enforcement authorities during international trade operations; 8. No need for a customs broker in import, export or customs transit operations; 10. Reducing the amount of global guarantees lodged with Customs; 11. Authorization to have Customs and Colombian Agricultural Institute (ICA) inspections of goods to be exported in the exporter's premises.

Accreditation (components, process)	Benefits
cancellation of authorizations issued by the Customs, Police, or Sanitary Authorities in the 5 years preceding the filing of the application; 11. Not having been rejected for authorization as AEO within the past year. In addition to these Preconditions, companies applying to participate in the AEO program must meet the Minimum Requirements demanded by Enforcement Authorities of each user: exporter, importer, seaport, carrier, customs broker, etc. The authorization is indefinite. Controls and renewals are made annually or sooner if the Customs, Police, Sanitary, or Port authorities get information that signals such procedure is required.	

Costa Rica

Programme Title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Customs Facilitation Programme for Reliable Trade (PROFAC)	18.03. 2011	Export	Exporters; maritime, air and land carriers	1 company	Executive Decree No 36461-H Regulation of the Customs Facilitation Programme for Reliable Trade in Costa Rica. Published in Official Journal La Gaceta [The Gazette] No 55 of 18 March 2011.	To expand the programme to include importers in 2012, as well as other supply chain actors in 2013.

Accreditation (components, process)	Benefits
General requirements: 1. Satisfactory record of compliance with administrative, Customs, tax and legal requirements; 2. Suitable administrative, accounting and logistical management; 3. Proven financial solvency; 4. Protection and security measures. The requirements laid down in points 1, 2, 3 and 4 may nonetheless, upon consideration by the Directorate General of Customs, be amended or supplemented by means of Laws, Decrees, Regulations or other provisions whose dissemination will be communicated to the interested party in accordance with Article 6 of Executive Decree No 36461-H. Accreditation: 1. Request: submission of the application, self-assessment questionnaire and attached documents. 2. Analysis and verification of eligibility: prior study of documents and background information. 3. Assessment and validation of requirements: field study and final report on findings recommending authorization or otherwise. 4. Issuance of certification. The Customs authority has a maximum of 65 working days within which to process the application for accreditation.	Status of reliable and safe in the Customs operations they perform. Publication of the name on the official web page of the Ministry of Finance and in the Official Gazette. Training in Customs procedures and security measures for premises, means of transport and loading of goods. Simplification and facilitation of Customs procedures and operations. Reduced number of physical and paper-based controls. Possibility of choosing the location for a physical inspection of the goods. Prior notification of the steps taken by the Customs authority. AEO Executive Possible mutual international recognition.

d) Dominican Republic

Programme Title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Authorized Economic Operator (AEO-DR)	21.03.2012	Import / export	Importers, exporters, including brokers, port operators, warehouse operators, shipping companies, freight forwarders, truckers and express couriers	Currently being authorised: 1 exporter and 1 port operator	Presidential AEO Decree and the inter-institutional Agreement (signed on 23.02.2012)	Establishing a procedure and a format for the ports after the validation (reference to C-TPAT Programme)

Accreditation (components, process)	Benefits
General requirements: 1. In case of moral person, must be legally constituted by a minimum of three years prior to the date of submitting the application, and with a register of the development of its trading activity; 2. Must be listed on the national register of taxpayers for a minimum period of three years prior to the date of submitting the application ; 3. Must have prior to the submission of the application, a continuous history of operations of at least three years; 4. Keep up-to-date the compliance of tax obligations, customs, and others requirements by the regulatory authorities for foreign trade, including agreements of payments established with the administration ; 5. Should not be sentenced at least within the last three years of operations,	Reduced physical and documentary controls; Priority in the implementation of controls; Opportunity to select the place of implementation of controls, regardless of the type of goods; Point of contact in Directorate General of customs; Easier access to other customs simplifications; Obtaining a seal of guarantee shall be safe and reliable operators; Prior notification of controls to apply; Possible recognition as a reliable operator in the foreign markets.

Accreditation (components, process)	Benefits
for serious or minor offences repeated customs, tax legislation, or other standards with impact on foreign trade operations whose implementation must ensure the Directorate General of customs; 6. Must have financial solvency and good history during at least the last three years prior to the date of filing of the application; 7. Must have up-to-date, the licenses, authorizations and registrations required by the regulatory authorities of the foreign trade and required for the exercise of his activity; 8. The applicant, in the case of a natural person, and in case of moral person shareholders, managers, administrators, special customs officers and any person with ability to represent the company before the Customs Administration at the time of the filing of the application, do not have a history of condemnation or are subject to ongoing investigations by criminal offences that may affect the logistics chain, they have been involved in security incidents in the indicated string, nor registered in international databases relating to terrorism, drug trafficking, laundering of assets and other related crimes.	

e) Guatemala

Programme Title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Authorized Economic Operator of Guatemala (AEO-GT)	operational since September 2011	Import / Export	Importers, exporters, Customs brokers, carriers, port authorities, logistic operators	1 Customs broker 1 logistic Operator	Central American Uniform Customs Code – CAUCA Central American Customs Code Agreement of the Directors of the Tax Administration Superintendence, No.14-2010 and reforms (No.17-2013)	1. Automation of the AEO registration process for 2014 2. Automation of benefits for AEO importers and exporters for 2014

Accreditation (components, process)	Benefits
Main requirements: At least five 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 last five years; A CTTV system, particularly in areas identified as sensitive. This system must have link to Customs Authority; 5. Detailed drawings and updated facilities of the company; 6. Industrial Safety Technical Report; 7. Annual operating plan review and maintenance of security measures; 8. Organizational structure of the company; 9. Description of the actors in the supply chain involved in their business operations.	Reduction of physical inspections; Personalized service through a supply chain specialist; Technical training; Simplification of customs operations; Mutual Recognition Agreement. 6.Customer Service Priority

Accreditation (components, process)	Benefits
General accreditation procedure: 1. Self-assessment; 2. Submit an application; 3. Information verification both internally and externally; 4. Validation audit (on site visit); 5. Approval by the Central Customs; 6. Issue a Certificate; 7. Periodical checking of the documents and post validation audit based on risk assessment.	

f) Mexico

Programme Title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
New Programme of Certified Companies (NEEC: Nuevo Esquema de Empresas Certificadas)	2 January, 2012	Export	Manufacturers with export operations from all sectors with the exception of Textiles and Footwear	3 AEOs, 38 companies submitted applications (as of 04.2012)	Mexican Customs Law Mexican Foreign Trade General Rules (3.8.1)	To include the remaining actors of the supply chain such as: Customs Brokers, Carriers, Ports, etc.

Accreditation (components, process)	Benefits
Main requirements: Security profile completed for each installation where international trade operations are being performed; At least five consecutive years of operations in international trade; A digital seal certificate to issue digital tax receipts (electronic invoice); Positive Opinion on Tax Compliance. Authorization procedure: The application procedure is divided in two stages: Opinion (100 days); Present the application and the company's security profile; Assessment of the company´s tax and customs compliance; Documental analysis of the company's profile; Validation Visit(s); Opinion/Resolution; Authorization (40 days). Once the company obtains the positive opinion, it has	From 31 to 37 benefits, such as: Reduction and prioritization of customs clearance; Services outside of regular working hours; Inspection with non-intrusive high technology; Fast track lanes; Prioritization of cargo in case of resumption of activities arising from an incident; Administrative facilities and regularization; Personalized attention.

Accreditation (components, process)	Benefits
to be presented to the Customs Regulatory Department and comply with the following requirements: the authorization will be given for 1 year. It may be extended for equal and successive periods by presenting an updated company's security profile. Measures following authorization of NEEC: During the period for which the NEEC authorization is granted, the company will be obligated to maintain the compliance of all the minimum security standards specified in the document and sustain Tax and Customs compliance.	

g) Peru

Programme Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Certified Customs User UAC - OEA	October 2012	Export, gradually incorporate import	Exporters, customs brokers, warehouse. Gradually incorporate other operators.	Customs General Law Legislative Decree N° 1053 Supreme Decree N° 10-2009-EF. These two regulations approved the general framework that creates the Peruvian AEO Program (UAC).	Gradually incorporate other governmental entities. Evaluation of possible mutual recognition with other countries.	Voluntary programme.

Accreditation (components, process)	Benefits
General requirements: To comply with tax and customs regulations. To have an adequate system of logistic and accounting records. To be financially solvent. To have an adequate security level. Accreditation: Submit application to Customs. Documentary evaluation. Validation visits. Certification. Certification: The certification is issued by Customs Administration (SUNAT) and is valid for three years. Customs Administration may conduct periodical checking visits and post validation audits based on risk assessment.	1. Reducing examination rates to the export cargos according to risk; 2. Priority to handling clearance formalities; 3. Direct export from the business site; 4. Assigning special officers to help companies to coordinate and resolve Customs issues.

h) USA

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Customs-Trade Partnership against Terrorism (C-TPAT)	11.2001	**Import**	Whole supply chain, excl. warehouse operators, but incl. ports and foreign manufacturers	as of January 15, 2014 Air Carrier : 40 Consolidator : 846 Foreign Based Marine Port Terminal Operator : 5 Foreign Manufacturer : 1374 Highway Carrier - U.S. / Canada : 1877 Highway Carrier - U.S. / Mexico : 859 Importer : 4320 Licensed U.S. Customs Broker : 856 Mexican Long Haul Highway Carrier : 265 Rail Carrier : 11 Sea Carrier : 85 Third Party Logistics Provider : 100 U.S. Marine Port or Terminal Operator 55 Total : 10,693	Voluntary participation; covered under SAFE Port Act (budgetary commitments for C-TPAT; 2006)	Program expansion to include the creation of an exporter entity by the end of calendar year 2014.

Accreditation (components, process)	Benefits
Accreditation: 1. Certify security profiles and security information (within 90 days); 2. Validate security plans (based on RM principles); 3. Formalise the requirements for self-policing tool and implement submission of an annual self-assessment.Validation within 1 year of certification and revalidation within 4 years of the initial validation.	Reduced Examination Rates for C-TPAT Importers Access to the Free and Secure Trade (FAST) Lanes Stratified Exam Benefit for Importer Partners Front of the Line Processing Business Resumption Expedited Trade Processing Access to a Supply Chain Security Specialist (SCSS) Access to the C-TPAT Portal System Eligibility to Attend C-TPAT's Annual Conference Eligibility to Participate in the Importer Self-Assessment (ISA) Program Penalty Mitigation Eligibility to Other Programs Mutual Recognition

2. WCO Middle East and Northern Africa Region

a) Israel

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO	2011	Import / export	Exporters, importers, Custom brokers and international freight forwarders.	8 importers\ exporters 2 Customs brokers 2 International freight forwarders	Voluntary participation; formal customs procedure.	To expand the program to additional links of the supply chain, to enlarge number operators and participants, and to act towards the signing of MRAs.

Accreditation (components, process)	Benefits
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.	Lower probability of physical and document checks; If an examination is required, a documentary examination is preferred; Priority treatment in trade recovery; Trade facilitation; Paperless procedures. Indirect benefits: Lower costs; Increased security awareness and improved process; Reduced security and safety incidents; Improved marketability worldwide; Ensure the smooth and secure flow of goods.

b) Jordan

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Golden List Programme	08.2005	Import / export	Importers, exporters, carriers, customs brokers, , warehouse operators, companies operating in QIZ	44 members (11.2013)	n/a	Negotiating additional benefits with all GLP members on a one-to-one basis.

Accreditation (components, process)	Benefits
3 categories of compliance: A (Basic), B (important) and C (Optional). To qualify for AEO the company must meet customs requirements and security requirements, as follows: compliance with A (basic requirements) , 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 compliance as much as possible with C (optional requirements) . Also company must achieve the required compliance standards by examining samples at all stages.	Self-improvement by self-checks. Reduce number of inspections (by expansion of green lane assignments) . Reduce goods post-release compliance audits. 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 off working hours against undertakings presented by clearance companies in the clearance centers. 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 facilitations. Moral privileges such as letters of appreciation to the companies Publish names of members on the Customs websites.

c) Kenya

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO	11.2010	Import/ export	Importers, exporters, transporters/shippers, clearing agents	38 importers/exporters ; 24 clearing agents; 2 transporters/shippers.	East Africa Community Customs Management Act 2004 (EACCMA)	Increase the number of AEOs by 40% annually; Continue to sensitize and attract major stakeholders, including importers, clearing agents, port authorities etc; Expand the programme to include top importers, manufacturers, container freight stations, shippers, oil importers, transporters and warehouse keepers; Appointment of more liaison officers to service existing AEOs; Develop a risk analysis mechanism, undertake annual audit to ensure suspension of non-compliant companies; Ensure information sharing system with other revenue authorities, departments and governmental agencies.

Accreditation (components, process)	Benefits
Obligations of the AEO operator: Compliance with all statutory requirements and laws as per SAFE Framework of Standards, EACCMA and Regulations; Compliance with all KRA and Customs requirements and laws; Self regulation and assessment. Submit monthly reports on declarations made to Customs.	Expedited document processing ; Expedited cargo release due to minimal checks at the control and release points; Lower storage costs due to faster release of cargo; Reduced transit time from faster clearance at Transit Points and fewer road-block checks;

Accreditation (components, process)	Benefits
Satisfactory accounting, logistical and file management systems. Satisfactory security and safety standards (building, transporters and personnel). Continuous participation in activities and programmes organized by Customs. Accreditation: Sensitization of all Customs stakeholders and staff; Application submission; Company profile; Company's accounting and logistics system; Financial viability ; Safety and security requirements ; Education, training & awareness of staff; Information exchange, access and confidentiality; Application form scrutiny if it's duly filled and with the requisite documentation; Site visit & validation of the information provided in the application form; Request for no objection from Customs Divisions, Regions & other Kenya Revenue Authority Departments; Seek no objection from other Governmental Agencies (Police, Standards Bureau, Market Authority); Receive reports of the site visits from the vetting committee and their recommendations); Customs Commissioner's approval and admission to the programme; Issuance of certificate.	Easy access to information from Customs Services Department; Blue channel which denotes direct release in the Customs declaration system; Improved partnership model between trade and government; First consideration for participation in any enhanced cargo processing programmes in the course of improving the Customs Services Department; Have a relationship officer who is their contact person at the Department.

d) Uganda

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
AEO	Unveiled in March 2012 (Starting With phase 1. First 10 companies awarded certificates on 5th September 2013)	Import / Export	Phase 1 - Importers, customs brokers program, Phase 2 – Exporters and Warehouse Keepers Program Phase 3 – Transporters and freight forwarders program	No specific legislation. Managed under the general provisions of the East African Community Customs Management Act and the EAC regional AEO policy	Roll out phase 2 and 3 by June 2014. 2-Integrate with the East African Community regional AEO program	10 companies joining the programme in fall 2013

Accreditation (components, process)	Benefits
General requirements: Parties involved in the international movement of goods. (i.e. Importers, exporters, Customs Agents, Transporters, Freight forwarders, and Bonded warehouse keepers). Appropriate history of compliance with Customs laws and regulations as well as other laws for a period of at least 3 years Having in place the necessary infrastructure and know-how to execute Customs related operations. Sufficient financial resources to meet its legal obligations Implement the Uganda Customs AEO compliance program containing 8 major elements (i.e Internal organisation requirements, contracting parties	Priority treatment of consignments if selected for control; Self-management for bonded warehouses; Choice of place of physical examination of goods; Automatic renewal of license for the client after paying the necessary fees; Automatic Withholding Tax Exemption. Guarantee Waiver: - The operator is allowed to commit partial guarantee. Local Clearance: - Release of cargo prior to Customs clearance process for selected cargo.

Accreditation (components, process)	Benefits
requirements, security requirements, due Customs procedures requirements, Accounting, logistical and internal control requirements, Consultation, cooperation and communication requirements, Crisis management requirements, Education training and awareness requirements, internal audit requirements) Authorisation: Expression of interest; Preliminary consultation; Application; Vetting; On site inspection; Memorandum of understanding; Certificate.	

3. WCO Asia Pacific Region

a) China

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Classified Management of Enterprises	1.04.2008	Import / export	Importers, exporters, customs brokers	AA (AEO): 2174 A: 25582 B: 483944 C: 930 D: 210 (04.2012)	Measures of the General Administration of Customs of the People's Republic of China on Classified Management of Enterprises	

Accreditation (components, process)	Benefits
General requirements Importers, exporters, manufacturers, customs brokers: 1. Being a class A operator for more than one year; 2 To have a lower than 3% error rate of import and export declarations in the previous year; 3. Customs verification audit should show that the requirements in terms of customs management, the enterprise's operations and management and trade security have been met; 4. To submit the Assessment Report on Business Operations and Management Status and the Audit Report for the previous year prepared by an accounting firm on an annual basis; 5. Submit the business form of import and export/business form of agent declaration every six months. [6. For Customs brokers only: to lodge more than 20,000 (5,000 for central and western areas of China) import and export declaration forms or entry and exit records as an agent in the previous year].	Importers, exporters and manufacturers: 1. Establishing trust; 2. Assigning special officers to help companies to coordinate and resolve Customs issues; 3. Application of the lower examination rates to the export and import cargoes; 4. Submitting declarations at the place of registration; 5. Inspection and clearance procedures at ports; 6. Inspection and clearance formalities at the business site; 7. Assigning a special team to carry out on-site checks; 8. Priority to handling urgent Customs clearance formalities out of working hours and during holidays; 9. Priority in handling trade formalities, such as entering records, modifying and reporting for verification purposes; 10. Priority in handling declaration registration formalities.

Accreditation (components, process)	Benefits
Accreditation: 1. Self-assessment; 2. Submitting application; 3. Information verification both internally and externally; 4. Validation audit (on site visit); 5. Approval by the Central Customs; 6. Issuing a Certificate; 7. Periodical checking of the documents and post validation audit based on risk assessment.	Customs brokers and forwarders: 1. Customs will designate coordinators to help companies resolve difficult customs issues; 2. Customs will organise professional declaration training and job assessments for declaration agents subject to application of declaration agency; 3. Priority to performing declaration, inspection and clearance formalities; 4. Priority to handling processing trade formalities such as entering records modifying and reporting for verification purposes; 5. Priority to handling urgent customs clearance formalities out of working hours and during holidays; 6. Priority to handling permit extension formalities of declaration registration to declaration agencies and their subsidiaries; 7. Priority to organising professional declaration training and job assessments for declaration agents.

b) Hong Kong, China

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Hong Kong Authorized Economic Operator (AEO) Programme	02.04.2012	Import and Export	All local operators engaging in the international supply chain activities	15 AEOs (including one SME) (as of 12.2013)	n/a Voluntary participation	To develop MRAs with other Customs administrations

Accreditation (components, process)	Benefits
Requirements: A history of good compliance with Customs requirements; A good maintenance of verifiable commercial records; Proven financial solvency; and Appropriate security and safety measures. AEO Status: Tier 1 and Tier 2 Process: Companies conduct a self-assessment on their internal policies and operational procedures against the pre-determined criteria set under the Hong Kong AEO Programme; Companies submit applications to Customs; Customs conduct documentary check and on-site validation visits; and Customs grant AEO status and issue certificates to companies which fulfil the pre-determined criteria set under the Hong Kong AEO Programme.	Less Customs inspection; Prioritized Customs clearance; Enhanced goodwill as a secure trader with industry “kitemark”, boosting customer confidence; Strengthened competitiveness and marketability; Reduced stock loss, theft and pilferage; and Privileged benefits granted by other economies under MRAs.

c) India

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
"Authorized Economic Operator"(AEO) Programme	The programme was launched on 16.11.2012.	provide businesses with an internationally recognized quality mark indicating their secure role in the supply chain and efficient/compliant Customs procedures ; an entity with an AEO status can therefore, be considered a secure' and reliable trading partner.	All the legal entities involved in the international supply chain that undertakes Customs related activity in India. These include Manufactures Exporters Importers Logistic providers' carriers (airlines etc.) Freight forwarders and Customs Broker port operators authorized couriers Stevedores.	Four certified entities at present	The Customs Act, 1962 read with the Central Board of Excise and Customs (CBEC) Circular dated the 16th November, 2012. http://www.cbec.gov.in/customs/cs-circulars/cs-circ12/circ28-2012-cs.htm	Indian Customs will seek to enter into MRAs with other Customs administrations for mutual recognition of India's AEO programme.

Accreditation (components, process)	Benefits
Eligibility criteria for AEO Programme: Must be established in India. Must be a legal entity covering all activities and locations of business. Must have appropriate record of compliance of Customs and other relevant laws Must have a satisfactory system of managing commercial and, where applicable, transport records Must have proven financial solvency Must maintain approved security and safety standards. Process of certification: Submission of application for grant of AEO status AEO Programme Manager. Check list for entity to self assess its readiness to get AEO certificate in terms of CBEC Circular No. 28/2012-Customs, dated 16.11.2012. Hold opening meeting between entity & AEO Specialist. Issue of deficiency note (if any) by AEO Team. Submit complete corrected application by specialist. Validation visit by AEO specialist. Remove shortcomings (if any) on specific issues. Approval by AEO Programme Manager. AEO Certificate awarded.	Defined benefits of AEO Programme: For Importer Facilitation higher than Accredited Client Programme. Reduced Customs Examination Reduced Bank Guarantee For Exporter Reduced Customs Examination Reduced Bank Guarantee For Logistic Provider Waived transhipment bank guarantee Waived case-wise transit permission For Warehouse Owner Faster approval for new warehouse Reduced bank guarantee For Custom Broker Extended licence validity Waived renewal licence fee For Custodian Waiver of bank guarantee Extended approval as service provider for 10 years

d) Japan

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO	2006 Exporters 2007 (importers)- subsequently expanded the scope of the AEO programme	Import / export	Importers, exporters, warehouse operators, customs brokers, logistic operators (carriers, forwarders, shipping companies, airlines), manufacturers	Importers: 86, Exporters: 239 Customs brokers: 75 Warehouse operators: 111 Logistic operators:7 Total number: 518 operators (as from 12.2013)	Customs laws and regulations Cabinet Order, Ministerial Ordinance and Order of the DG of Customs and Tariff Bureau	

Accreditation (components, process)	Benefits
General requirements: 1. Compliance record; 2.Proper ability to conduct operations; 3. Compliance programme. Accreditation: 1. Prior consultation (voluntary); 2. Self-assessment; 3. Examination of documents, on-site audit => AEO status; 4. Post-authorisation audit. If there is a problem –“Administrative order for improvement”. If no change – the status is revoked.	1. Compliance-reflected examination and inspection; 2. Pre-arrival lodgement of import declaration and permission; 3. Release of cargo before duty/tax payment declaration and duty/tax payment; 4. Periodical lodgement of duty/tax payment declaration; 5. Waive the requirement to place export goods into the Customs area; 6. Establishment of a new Customs warehouse only by notification to Customs; 7. Compliance-reflected reduced audit for warehouse operators; 8. No monthly fee for customs warehouses; 9. Simplification of Customs transit procedure; 10. Option of Customs offices for declarations for Customs.

e) Korea

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO	15.04.2009	Import/ export	9 stakeholders: Exporters, importers, customs brokers, freight forwarders, transporters (bonded transporters), sea/air carriers, ground handlers, warehouse operators (boned area operators, port terminals)	292 companies authorised: 78 exporters, 80 importers, 60 freight forwarders, 11 warehouse operators, 9 transporters, 5 sea carriers, 49 customs brokers. 139 companies are SMEs (as of 1.04.2012)	Customs Act 259 (01.2008); Enforcement Decree of Customs Act 255-2,255 (04.02.2009); AEO Enforcement Rule (15.04.2009)	1.Expanding AEOs continuously; 2. Supporting SMEs to obtain AEO status; 3. Developing further benefits for AEOs and measuring effect of the AEO program & MRAs; 4. Strengthening post monitoring and management on AEOs; 5. Expanding MRAs.

Accreditation (components, process)	Benefits
General requirements: 1. Legal compliance; 2. Internal control; 3. Financial solvency; 4. Security management. Accreditation process: 1. Submit the application (self-assessment, risk evaluation, statement on AEO management, and internal AEO manager); 2. Audit (documentary and on site validation) ;	General benefits: simplified and less physical inspection, simplified customs procedures, less financial burden, etc. The benefits differ according to the types of AEOs and AEO classes. Simplified and less physical inspection: 1. Less physical inspection by the customs in the ex/import process; 2. Inspection at a place the importer wants. Simplified procedures: 1. Clearance without supporting trade documents;

Accreditation (components, process)	Benefits
3. Assignment of the AEO Certificate classes according to the level of compliance: class AA (90% or greater); class A (80% or greater), or request for improvement measure; 4. AEO Certificate granted (valid for 3 years, renewal within 6 months before expiration) and a Customs Client Coordinator assigned; 5. Self-management/post monitoring; 6. Compliance assessment (by application or selection): class adjustment (especially AAA class needs greater than 95% compliance and appropriate best practices to share with other companies), or request for improvement measures	2. Exemption from pre-clearance audit as well as post-clearance audit; 3. Provision of convenience in customs clearance, etc at international (air)ports to AEOs' representatives; 4. Self-determination on application of customs tariff rates, customs duty reduction/exemption, and instalment payment of customs duties and taxes. Less financial burden: 1. Exemption from the obligation to deposit collateral for import clearance; 2. Monthly instalment payment of customs duties and taxes Other: reduction of punishment for violation of customs-related laws.

f) Malaysia

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO	1.01.2010	Import/ export	Importers, exporters , Manufacturer	48 companies (12.2013)	Administrative instructions and guidelines. (Standing instruction No.75 related to AEO.	In final stage of completing MRA with Japan. Planning to expand the type of eligible operators to warehouse keepers, Customs brokers, logistic operators and transporters.

Accreditation (components, process)	Benefits

General requirements: 1. In operation for past 3 years in the country. 2. High level of compliance with legal and regulatory requirements of Malaysian Customs. 3. No outstanding duty/ tax arrears with Malaysian Customs. 4. Prior security clearance from the Custom Division and other relevant government agencies such as the Police Department and Company Commission for directors and personnel dealing with Customs clearance procedures. 5. A proper internal control (audit trail) of all imports, exports and movement of goods. 6. High security features in place in line with the requirements under the AEO guidelines and preferably with Internal security compliance programme. 7. Available facilities to pay duties and taxes via Electronic Funds Transfer (EFT). 8. Mandatory training on Customs procedures approved by Malaysian Customs Administration are required for the personnel involved in Customs operations and its forwarding agents/Customs brokers. Accreditation: 1. Submission of the application form with necessary supporting documents. 2. Verification on the application and the Company, the directors, staffs background and others. 3. Validation Audit (On-site Audit) 4. AEO status granted by AEO Panel 5. Post Approval Audit (Compliance Audit and Security Compliance Audit) – If there is a problem: the status would be suspended or revoked.	1. Direct Release (fast clearance) from Customs control for importation, exportation and movement of goods. 2. Customs clearance with minimum data and simplified process. 3. Self-assessed declaration in import, export and movement of goods periodically in accordance with specific schedules. 4. Deferred payments of Duties/taxes via Electronic Fund Transfer (EFT). 5. Simplified drawback claims based on self-accounting principles.

g) New Zealand

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Secure Exports Scheme (SES)	2004	Export	Exporters NB: operates from point of pack to port of loading. As part of the scheme exporters are also responsible for their third party operators and logistics including transporters and brokers.	123 members (12.11.2013)	Customs and Excise Act 1996	

Accreditation (components, process)	Benefits

SES partners must maintain an agreed level of security and data integrity in their day to day operations. This includes a commitment to have measures in place to protect goods from the moment they are packed in the container to their delivery at the point of export. This commitment ensures packed containers are secured with a Customs-approved seal or marking. This signals that it is under Customs control and can be considered secure by overseas customs administrations. To become an SES member, exporters must supply Customs with a security plan which is physically validated by NZ Customs. A security plan documents the policies, processes and procedures that a company has in place to ensure that goods for export are securely packed, accurately accounted for and securely transported to the point of export from New Zealand. Potential SES members must also supply a process map illustrating the flow of goods and documentation/information from receipt of order to the point of export, a site plan, and a security plan prepared in conjunction with their transport operator.	The following benefits to the SES scheme participants are offered: Approved secure supply chain from point of pack to port of loading. Predictability of the supply chain because of less government intervention; this means minimal disruption and fewer compliance costs. Discounted Customs transaction fees. Enhanced supply chain security means minimised trade disruption.

h) Singapore

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Secure Trade Partnership (STP). From 1.10.2008, the STP programme comprises of two tiers, i.e. STP and STP-Plus.	25.05.2007 (STP); 1.10.2008 (STP-Plus)	Import/ export	All supply chain operators based in Singapore	110 members (12.2013) 44 STP companies 66 STP-Plus companies Comprising about 24,45% of export value (12.2013)	No specific AEO legislation	To conclude MRAs that are currently being negotiated To complete the study on aligning STP and Regulated Air Cargo Agent regime in Singapore.

Accreditation (components, process)	Benefits
General requirements: Under the STP Guidelines and Criteria, companies are required to have: 1. A security management system; 2. Conduct risk assessment of their business operations; 3. Implement the security measures that address the 8 security elements (consistent with the WCO SAFE Framework of Standards) under the STP programme . With the launch of a new trade engagement framework called “TradeFIRST” in January 2011, companies applying for any schemes administered by Singapore Customs, including the STP programme, will be assessed holistically based on a common set of assessment criteria applied across all schemes. The assessment criteria are broadly categorised into 5 areas : Company profile ;	1. Cargo less likely to be inspected; 2. STP – Serves as “Quality Mark”, Enhanced branding (recognised as a low-risk company); 3. Reduced inspection or expedited clearance if the certified status be also recognised by overseas countries; 4. Automatic recognition as a known consignor (KC) under the Regulated Cargo Agent Regime (RCAR); 5 Designated account managers; 6. Trade Facilitation benefits under TradeFIRST bands; 7. Companies who wish to enhance their capabilities in supply chain security may get funding or assistance through training assistance schemes and development programmes offered by other government agencies.

Accreditation (components, process)	Benefits
Inventory Management and Controls; Compliance; Procedures and Processes; Security. This holistic assessment and risk management approach will classify companies into 5 bands – Basic, Standard, Intermediate, Enhanced and Premium. As a company beefs up its internal control systems and supply chain security measures and moves up the bands, it will be offered more facilitation by SC. Accreditation: Companies applying for certification under the STP programme will first need to self-assess against the TradeFIRST self-assessment checklist which had incorporated the STP Guidelines and Criteria; Companies submit application form, complete TradeFIRST self-assessment checklist and supporting documents; Validation visit at all sites of the company conducted by Singapore Customs; Singapore Customs certify the company as (i) STP status if the company achieves at least an “Intermediate” band in TradeFIRST; (ii) STP-Plus status if the company achieves the “Premium” band in TradeFIRST and implements effective security measures that fulfil all the minimum criteria stipulated in the STP Guidelines and Criteria.	

i) Thailand

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO	**06.2011** Authorized Economics Operators for Exporters **02.2013** Authorized Economics Operators for Importers/Exporters and Customs brokers	Import/Export	Importers/Exporters, Customs brokers	Importers/Exporters : 61 Customs Brokers: 50 Total number: 111 operators (7.1.2014)	Customs Notification 12/2013 Customs Notification 13/2013 Customs Notification 79/2013 Customs Notification 80/2013 Customs Notification 113/2013	Expanding the amount of AEOs Continuously Plan to initiate MRA negotiation with other countries

Accreditation (components, process)	Benefits
Example of general requirements: Be a juristic person registered in Thailand with paid-up capital 5 million baht for importer-exporter and 1 million baht for customs broker	AEO privileges: Privileges concerning import, export, transit, transshipment and re–

Accreditation (components, process)	Benefits
Have a stable financial status 2 consecutive years for importer-exporter and 3 consecutive years for customs broker Having experiences in operating import/export business not less than 3 years and having participating in undertaking e-customs procedure No serious violation of customs laws and laws pertaining customs within 3 years Having plan, management, risk assessment of security concerning logistic supply chain in accordance with SAFE framework of standard Having premises, building as registered with Ministry of Commerce Application, Verification and Authorization process: The applicant submits an application form with supporting documents and the completed self-assessment checklist. The submitted application form and the security profile will be examined if it meets AEO requirements or not. Thai Customs conducts an on-site visit. (validation visit) Thai Customs will notify the applicant of the approval or disapproval of the application within 90 days after the submission of the application form.	export procedure and post clearance audit such as Exception in Physical Examination except suspicious or otherwise stated by other related laws and regulations. If physical examination to be undertaken, prioritization will be given. A re-export cargo, whether in custody of the Customs Department or not, shall be exempted from co-investigation by the competent officials who are in charge of investigation and suppression unless they have reasonable doubts that such cargo are related to customs violation or fails to comply with the customs law or other laws pertaining customs. Post clearance audit by auditing documents/evidence concerning importation and exportation no more than 2 years from importation or exportation date Using self guarantee instead of placing money or other guarantees for undertaking customs transit procedure or transhipment Privileges concerning export promotion scheme such as Reduction of tax guarantee under duty drawback scheme. Expedition in undertaking duty drawback process, bonded warehouse, Customs Free Zone etc. Privileges concerning the reduction of time consuming for administrative proceeding for the minor customs offences concerning false declarations such as a case without any change in tariff and tax amount.

4. WCO Europe Region

a) EU[6]

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Miscellaneous
AEO	1.01.2008	Import / export	Whole supply chain	16 148 applications, 13 885 certificates (22.01.2014)	Voluntary participation covered under the EU Customs Code and Implementing provisions. "	As a result of more than 5 years practical implementation of the programme, applications received and status granted in all 28 MS, experience gained in mutual recognition negotiations with third countries, the new EU AEO Guidelines are in use as from 17 April 2012.

Accreditation (components, process)	Benefits
3 – level horizontal system: 1. AEO Customs simplification; 2. AEO Security and safety; 3. AEO customs simplifications/security and safety. General requirements: 1. An appropriate record of compliance; 2. A satisfactory system of managing records; 3. Where appropriate, proven financial solvency; 4. Appropriate security and safety standards for AEOs who want to benefit from safety and security facilitations.	1. Lower risk that flow of goods into and out of the EU will be stopped for examination; 2.possibility to request a specific place for customs checks; 3. Facilitations in the form of a reduced number of data to provide in the summary declarations; 4. Easier access to authorizations and permits for customs simplifications; 5. A specially appointed customs support officer; 6. Lower controls for paper-based inspections (audit) and physical inspections; 7. Advanced notice on inspections when it does not jeopardize customs controls. When necessary a physical control may be

[6] *EU has a single uniform programme for its 28 Member States (Croatia joined the EU as from 1st July 2013).*

Accreditation (components, process)	Benefits
Accreditation: 1. In general application in the member State where the main accounts related to the Customs arrangements are held and at least part of AEO activities are conducted; 2. Self-assessment done by the applicant 3. Thorough communication and consultation process between all MS via the AEO Database; 4. Detailed security profile; 5. Compliance and solvency requirements; 6. Risk assessment; security check (WCO criteria); 7. Security self-evaluation; 8. Monitoring of AEOs after authorization to ensure highest compliance level is maintained : 9. Reassessment, suspension and revocation; 10. 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.	performed even though no prior notification of inspection was given; 8. Priority treatment; (9.) Mutual recognition. 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.

b) Norway

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO	03.03.2009	Import/ export	All supply chain operators based in Norway that meets the requirement for the program	32 operators (by 01.11.2013)	Customs act section 3-1 (5) Customs Regulation section 3-1-20 to section 3-1-27	

Accreditation (components, process)	Benefits
AEOS- Security and Safety. Requirements: 1.Registration in the Norwegian Business Register; 2. Prior satisfactory compliance with Customs requirements; 3. A satisfactory system for managing accounts and transport information; 4. An appropriate financial solvency condition; 5. Appropriate safety and security standards. Accreditation: 1. Application and self-assessment; 2. Risk analysis and inspection (on-site); 3. Decision on application: Issue/ reject the certificate; 4. Management of authorisation (monitoring and follow-up: e.g. periodical checks based on risk analysis) . Authorisation for a period of 5 years.	1. 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; 2. An AEO may lodge pre arrival/departure notifications comprising of the reduced data; 3. An AEO shall be subject to fewer physical and document-based controls than other economic operators; 4. When goods are selected for further examination, the necessary controls shall be carried out as a matter of priority.. 5. An AEO may request that customs control is carried out at another location than the location of the customs office involved. However, this is subject to individual agreements with the customs authority concerned.

c) Switzerland

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO	01.06.2011	Import/ export	Whole supply chain	14 certificates, 67 applications (12.2013)	Voluntary participation; covered under National Customs Law and Customs Ordinance	

Accreditation (components, 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. Fill in an application and a self-assessment, and send the documents to Customs; 2. Customs performs a risk analysis, inspection of the applicant; 3. Customs awards/rejects the AEO status; 4. Monitoring of AEOs after authorization to ensure compliance level is maintained; Customs suspends/revokes the AEO status (if needed). 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.	1. Lower risk that flow of goods into and out of Switzerland will be stopped for security examination; 2. Possibility to request a specific place for customs security checks; 3. Facilitations in the form of a reduced number of data to provide in the summary declarations; 4. Lower controls for paper-based security inspections (audit) and physical security inspections; 5. Advanced notice on 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. Mutual recognition. 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.

d) Turkey

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO (in Turkish, YY: Yetkilendirilmiş Yükümlü)	10.01.2013	Import and Export	Exporters, Importers, International Freight Carriers	6 certificates as of 25.11.2013	Voluntary participation; covered under Implementing Provisions for The Facilitation Of Customs Procedures (published in the Official Journal of the Republic of Turkey on 10.01.2013)	Expansion of the scope of the programme to the rest of the supply chain, addition of import facilitations and development of MRAs with other Customs administrations.

Accreditation (components, process)	Benefits
Only one type of certificate which includes both customs simplifications and security and safety measures. General requirements: 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. Accreditation: Application to the Regional Directorate where the main accounts related to the customs arrangements are held; Pre-evaluation by the Regional Directorate (examination of submitted documents and database query) On-site audit based on the Self-Assessment Form; Authorization or rejection of application; Monitoring of AEOs after authorization to ensure highest compliance level is maintained.	Be given a lower risk score for risk profiling within the risk management system Be given priority treatment if physical or paper based controls are to be conducted Reduced data sets for entry and exit summary declarations Submit declaration with incomplete documentation Guarantee facilitations (lump-sum or partial guarantee) Blue line facilitation (no physical or paper-based controls) Approved exporter status, - Right of Local Clearance for Exportation - Authorization on A.TR Movement Certificate - Authorization on Invoice Declaration of EUR.1 and EUR. MED Certificates Right of authorized consignor Other facilitations currently recognized for authorized traders in Turkey Use of the AEO logo

B. AEO Programmes to be Launched

1. WCO Americas and Caribbean Region

a) Chile

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Redesign of AEO pilot	31.12.2012	Export	Exporters, including brokers.	Modification of Resolution 0849 for the Pilot Plan.	1 Redesign of Pilot Plan 2 Preparation and Study 3 Determination of Requirements 4 Preparation of Logistics 5 Definition of OEA pilot model in Chile The model will be operative by the end of 2012	The AEO pilot was being established as a part of the strategic plan of Chile Customs (2012-2016)

Accreditation (components, process)	Benefits
Accreditation: Application: the companies must complete and deliver to Customs the Single Application Form; Evaluation: the assessment is based on the information supplied by the applicant in the Single Form; Certification: the certification is valid for a defined period, after which companies should apply to renewal of the certification; updating all information and backgrounds; Monitoring and Reassessment: customs will evaluate if the trade operator maintains its compliance with the obligations and standards. In the event of any breach, the Customs may suspend or revoke the certification.	In general, depending on the type of certificate, operators can benefit from trade facilitation and simplifications, reduced waiting time and faster clearance of the goods. 1. Quality mark for the company; 2. Valuable investment for global companies; 3. Trade facilitations; 4. Security implementation guidance for the companies; 5. Reliable trading partner.

b) Ecuador

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Operador Económico Autorizado	not yet	Quality grants by customs qualifies as security reliable in supply chain	Exporters	- SAFE - Revised Kyoto Convention -Código Orgánico de la Producción Comercio e Inversiones (customs law and its regulation).	Approach with control authorities, with the private sector to know its export sector;develop accreditation process;training for customs officials. (Dec2013) - Pilot programme (Jan-Feb2014).	

Accreditation (components, process)	Benefits
	Reduced data for exit declarations. Use of x-ray machine. Lower risk score in risk analysis system when profiling. Priority treatment in controls. Training, workshops and participation in forums given by control authorities. Being a part of the AEO's committee with active participation. AEOs will have a designated official to solve problems or doubts.

c) El Salvador

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
(OEA-SV) El Salvador Authorized Economic Operator	2nd quarter 2014	Import	Exporters Carriers Importers Customs brokers Public Customs Warehouse	Single Customs Code of Central America (CAUCA) and its implementing regulations (RECAUCA) AEO accreditation Process Manual	5 operators certified in the first years. Inclusion of carriers in the 2015 programme.	.

Accreditation (components, process)	Benefits
General requirements: Comply with tax and Customs regulations; Adequate system of commercial records Proven financial solvency; Adequate security measures. Accreditation: Submission of an application to Customs Authority; Documentary evaluation; Validation visits; Certification in Security and Simplification Certification : valid for 3 years and issued by Customs General Directorate, Customs administration may conduct periodical checking visits and post clearance audits based on risk assessment	Low rate of physical inspections and examinations; Rapid release time; Clearance of goods at the premises of the OEA or in the Customs facilities; Priority in the Customs administrative requests; Priority access to customs controls, in case of selection for inspection; Possibility of being considered in new trade facilitation programmes; Right to receive personalized attention by means of an official account; Special measures in situations of trade shocks, contingency and high level of threat; Possibility of being recognized as AEO for the Customs Authorities of other countries.

d) Uruguay

Programme Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Qualified Economic Operator	March 2014	Main operators of the supply chain	Importers, exporters, custom agents, carrier, users of free zone, warehouse	Incorporation of the AEO in our national legislation (2013 budgetary law) Settlement of the AEO Department in the Customs administrative organogram (Decree 204/2012) Reglamentary Decree of the AEO programme to be approved by March 2014	Submit the Regulatory AEO Program Decree to the consideration of the different stakeholders and obtain its approval Continue to develop internal capabilities Official AEO Program launch Audit the first AEO operator candidates Strengthen cooperation with customs of other countries	
Accreditation (components, process)					**Benefits**	

Three stages: Reception of the AEO request: Verify the fulfillment of the requeriments to enter in the program. Process of certification: Audits to verify the fulfillment of the requeriments. The AEO Department prepares a report with the recommendation of approve or not the certification of the company. This report is submitted to the General Director who takes the decision of certificate the company or not. Maintenance and eventual renovation of the certificate: Evaluate if the company keeps the fulfillment of the requeriments and audit the company for the renovation of the certificate.	Simplified procedures Reduced post-clearance controls Minor physical and documentary controls Priority in documentary and physical controls AEO Officer First option in new programs Periodic trainings AEO list (Website)

2. WCO Middle East and Northern Africa Region

a) Morocco

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Two types of AEO programme : a) AEO - Customs simplification b) AEO – Security and safety	1- AEO Customs simplification Status operational since 2006 Phase 1: 16.02.2006 – Launch of the "categorisation des entreprises" programme, open to companies covered by Economic Customs Regimes (RED). Phase 2: 01.02.2008 – Extended to operators under the general	Import/ Export and external trade activities I/ AEO Customs simplification Status open to operators involved in the international supply chain and settled in the national territory. This status may be categories A or B depending on how fully the operator (i) satisfies the Customs compliance criteria, and (ii) complies with standards for records management and financial solvency. II/AEO security and	Importers, exporters and logistics operators (brokers, carriers, express carriers, warehouse keepers)	2009: amendment to the Customs Code: Art.73 bis: text of the law regarding the AEO concept, 2010 :Adoption of the Decree No.2-10-121 of 6 July 2010 2011: adoption of two Ordinances of the Ministry of Finance (2011) concerning the procedure for granting AEO status and the organization and functioning of the accreditation commission)	AEO - Customs simplification : January 2014: launching of the AEO Security and Safetyprogramme	1. 1- AEO Customs simplification Status: 1-Harmonisation of the application process to facilitate mutual recognition among Customs partners (Tax administration, social welfare agency, national "office des changes", etc) 2- Partnership engagement with the private sector (4 agreements already signed and 4 others forseen in 2014) 3-Harmonisation of the AEO security

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
	legislation. Phase 3: 23.02.09 – extended to the logistics sector. Authorization renewed every 3 years (operational since 1211.2012) 2.WCO AEO programme : the AEO "Security and safety" status This programme is about to be launched	safety status: may be awarded to operators involved in the international supply chain and settled in the national territory who satisfy the criteria for AEO Customs simplification (Category A) status and also apply security and safety standards.				and safety application process in view to conclude MRAs with major trading partners of Morocco. 4-Training sessions for Customs auditors Statistics: more than 800 applications ; 307 AEO Customs simplification authorizations granted.

Accreditation (components, process)	Benefits
1. General requirements The administration grant Authorized Economic Operator (AEO) status to companies established on the national territory pursuing industrial, commercial or service-related activities involving international import or export trade which:	Direct benefits: Expedited access to Customs facilities and Customs simplifications, such as: Access to "green" lanes

Accreditation (components, process)	Benefits
have no history of serious Customs disputes; have a transparent system for the management of commercial documents and stocks; are financially solvent; comply with the safety and security standards laid down in the reference documents drawn up by the administration. 2. Authorization: The authorization programme is related to facilities and security and combines Customs facilities and security requirements. The authorization process is opened upon a request from the operator. There are two types of authorization: AEO Customs simplification status, Category A or Category B, (National Programme) may be awarded to operators who satisfy the Customs compliance criteria and who comply with standards for records management and financial solvency; AEO security and safety status: may be awarded to operators who satisfy the requirements for AEO Customs simplification (Category A) status who apply security and safety standards. 3. Evaluation: - AEO Customs simplification status: initial authorization is awarded on the basis of an audit visit conducted by an independent external audit team selected by the undertaking. The audit framework is drawn up in advance by the administration. It is based on nine criteria seeking to examine the overall operations of the undertaking (identification of the undertaking being assessed (general information); place of the undertaking in its environment; organization and infrastructure; business sectors, technology used and manufacturing process(es); accounting and	Customs simplified procedures and less physical inspections Access to authorized exporter status; Access to local clearance procedure (clearance at operator's premises) Waiver of financial security in respect of economic Customs procedures; Priority processing. Indirect benefits: Heightened awareness among authorized operators of security and safety issues and of the necessity of improvements; Optimization of cost and supply chain timings; Development of an audit culture internally and a commitment to implement upgrades for any matters; Enhanced reputation and credibility nationally and internationally (status as a safe, reliable operator).

Accreditation (components, process)	Benefits
financial situation; commercial matters; security of the supply chain; social and environmental circumstances; transparency of the undertaking and benchmark economic indicators). The application and the audit report is submitted to an ad hoc committee set up centrally proposing marks.Authorization is awarded on a permanent basis . AEO security and safety:status specially trained Customs officers conduct the audit visit using the self-assessment questionnaire supplied by the undertaking and an audit manual. 4. Granting of status: An ad hoc committee has been set up centrally to rule on files proposing the conferral and withdrawal of Authorized Economic Operator status. Status is conferred by the conclusion of an Authorization Agreement between the administration and the economic operator concerned laying down the nature of the category of AEO status conferred, the facilities and benefits awarded. Withdrawal or suspension: AEO status may be withdrawn temporarily or permanently by decision of the director of the administration, after consulting the ad hoc committee, where: the recipient has committed a Customs offence punishable by criminal penalties; the recipient has renounced AEO status. 5. Monitoring of authorization: Authorization is awarded on a permanent basis. However, the authority will, by way of a periodic review, regularly monitor compliance with the conferral conditions and criteria that resulted in the undertaking being authorized. That review takes place every three years. It takes the form of an audit visit by	

Accreditation (components, process)	Benefits
Customs on the basis of a self-assessment questionnaire submit in advance by the operator. .	

b) Tunisia

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
AEO	26.01.2010 (pilot)	Import, export	Importers, exporters (commercial companies, "export- only" companies)	9 companies 30 requests pending	Art 118 and 120 of the Tunisian Customs Code. (Law N° 34/2008 of 02.06.2008 concerning the enactment of the Customs Code), Decree of the Minister of Finance, 28.01.2009, published in Official Journal of the Republic of Tunisia (J.O.R.T) N° 10 of 03.02.2009.	Develop the existing AEO concept and envisage extending the programme gradually to other commercial operators and to other players in the supply chain (port operators, forwarding agents, carriers, warehouse operators). Strengthen the security and safety measures (full option). AEO status to be granted to other operators in the course of 2011 (some 30 new requests under consideration).

Accreditation (components, process)	Benefits
General requirements and conditions for granting status : 1. Must have ISO certification; 2. Satisfactory financial situation; 3.Tax status in order; 4. Must not have committed any serious Customs offences;	1. Establishment of a climate of confidence between Customs and the company concerned; 2. Reduction of Customs controls and simplification of Customs procedures (rapid, efficient clearance); 3. Formalities for the inspection and clearance of goods are carried

Accreditation (components, process)	Benefits
5. Lodge a certain minimum number of Customs declarations each year; 6. Keep business accounts which comply with the standards laid down by the Company accounts system, and carry out cost accounting and inventory accounting using a model approved by Customs; 7. Have suitable premises for storing imported goods, with the equipment and human resources required for loading, unloading and handling such goods; 8. Submit to an accreditation audit examining the security of the premises and the company accounts. Guarantees: 1. Provision of an annual financial or bank guarantee for import operations, based on the amount of the duties and taxes paid during the previous year (the percentage is fixed by the General Directorate of Customs); 2. Opening of a customs bond account; 3. Mandatory scanning of goods on removal; 4. If necessary, Customs service which the company concerned is assigned to, will conduct an inspection of goods in the company's premises for each import operation, without exceeding the time periods stipulated in the agreement; 5. The services of the General Directorate of Customs will conduct post-clearance control operations, which may be scheduled or unscheduled. Accreditation : 1. Lodge a request with Customs, accompanied by the requisite documents and materials; 2. Scrutiny of the request (checking that the formalities have been fulfilled); 3. Internal diagnostic audit of the company (document-based) : - maintenance of reliable accounts - existence of an automated management system – inventory - existence of an appropriate internal control and surveillance system - compliance with the necessary security criteria (secure supply chain); 4. Validation audit (on-site inspection), to check that the information provided reflects the true situation;	out on the company's commercial premises; 4. Reduction of financial charges, logistical costs and costs caused by delays; 5. Deferred payment of duties and taxes normally payable on removal of the goods; 6. Promotion of quality and competitiveness within the company; 7. Promotion of fair competition between companies; 8. Promotion of the company's exports.

Accreditation (components, process)	Benefits
5. Decision of the competent advisory commission (chaired by the Director General of Customs, it consists of the relevant General Directorate of Customs services, together with representatives of the other departments concerned). 6. Requesting party notified of the commission's decision; 7. Granting of AEO status to the requesting party, through the signing of an agreement with Tunisian Customs; the agreement sets out the benefits granted by Customs and the obligations of the beneficiary, as well as the security/guarantees to be provided by the latter , 8. Company monitored by means of regular controls based on risk analysis. AEO status may be suspended or revoked in accordance with the regulations.	

3. WCO East and Southern Africa Region

a) Botswana

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
TransKalahari Accreditation Scheme	Preliminary date – 2010. Current stage – national consultations	Import/ export	Freight forwarders, bonded warehouse operators, importers, exporters, transporters.	SACU act is being reviewed but it does make provision for the implementation of the scheme. Security elements have to be incorporated as currently it reflects customs facilitation requirements and benefits.		Borrowed South African, EU and SAFE elements (for security). Since the programme is corridor based RSA, Botswana and Namibia are working on the development of the harmonised programme and will recognise 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 SADC becomes a Customs Union, it will be able to negotiate bi-laterals.

b) Seychelles

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
AEO	To be determined	Import/ Export	Whole Supply Chain	Around 4	Awaiting approval of draft legislation from Attorney General's chamber	Seek Technical Assistance to assist with the followings : <u>Proposed Phase 1</u> • conduct facts finding mission to establish benefits/challenges for the implementation of AEO • conduct meetings/ training workshop for Customs & stakeholders • develop capacity to facilitate proper implementation of the programme

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
						<u>Proposed Phase 2</u> • develop guidelines, forms, questionnaire, check list, reference or training manual as required. • support with introduction of a pilot phase • Evaluation of pilot phase prior to full implementation of AEO

Accreditation (components, process)	Benefits

General requirement An appropriate record of compliance with customs requirements; A satisfactory system of managing commercial; Where appropriate, proven financial solvency; Appropriate security and safety standards for AEOs who want to benefit from safety and security facility facilitations. Accreditation: Validation of application form and supporting document submitted Communication and consultation with relevant authorities Risk Assessment; security check (WCO criteria) Audit	Lower risk goods imported or exported out of the Seychelles will be stopped for examination; 2. possibility to request a specific place for customs checks; 3. Facilitations in the form of a reduced number of data to provide in the summary declarations; 4. Easier access to authorizations and permits for customs simplifications; 5. A specially appointed customs support officer; 6. Lower controls for paper-based inspections (audit) and physical inspections; 7. Advanced notice on inspections when it does not jeopardize customs controls. When necessary a physical control may be performed even though no prior notification of inspection was given; 9. Priority treatment; 10. Mutual recognition.

4. WCO Asia Pacific Region

a) Indonesia

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO piloting programme	17 December 2013	Export	Exporters,	9 (nine)	Minister of Finance Regulation number 219/PMK.04/2010 date 9 December 2010	To have some companies certified in 2014

Accreditation (components, process)	Benefits
Requirements to be an acknowledged AEO covers: Customs compliance. Sufficient trade data management system. Financial capability. Consultation, cooperation, and communication. Education, training, and concern. Information exchange, access, and secrecy. Cargo security. Shipping security. Site security. Personnel security. Trading partner security. Crisis management and accident recovery; and Action, analysis, and improvement.	Customs Treatment: Accelerated clearance process by eliminating document examination and/or reducing physical inspection; Shortened transit time that reduces cost; Access to information related to AEO activities; Dedicated service in time of trade disturbances or elevated threat level; and/or Prioritized in obtaining simplified customs system and procedure.

5. WCO Europe Region

a) Former Yugoslav Republic of Macedonia

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
AEO	01.07.2009 (AEO pilot launched)	Import/ export	Importers, exporters, carriers (rail, sea, air, highway, shipping agents), customs brokers, couriers, warehouse operators, freight forwarders NB: SMEs included	Changes in the Customs Code of the Republic of Macedonia No.4/08 and its Implementing Regulation No. 42/09	Publishing the operational instruction by September 2013. Phase-by-phase approach: importers/exporters/customs brokers and transporters, then the rest. Launching the AEO programme by 09.2013.	

Accreditation (components, process)	Benefits
3 types: 1. AEO certificate for customs simplification, intended for economic operators who want to benefit only on the basis of customs simplification; 2. AEO security facilitations, provides facilitation of customs controls when importing and exporting goods to or from the customs territory of the Republic of Macedonia; 3. Full AEO security facilitation + customs simplifications. General requirements: 1. To comply with the general requirements from the customs authorities for proper implementation of the customs formalities; 2. Not to be a high risk entity; 3. To have efficient system for management of business evidence, and when necessary to have proper transport evidence which will be base for performing of the proper customs controls;	In general, depending on the type of certificate, operators can benefit from trade facilitation and simplifications, reduced waiting time and faster clearance of the goods. 1. Quality mark for the company; 2. Valuable investment for global companies; 3. Trade facilitations; 4. Security facilitation; 5. Reliable trading partner.

4. To be solvent, when necessary for the type of certificate; 5. To apply adequate security and safety standards, when necessary for the type of certificate recognition (Article 6a of the Customs Law of the Republic of Macedonia).	

b) Montenegro

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
AEO				Article 6a of the Customs Law of Montenegro prescribes the term “Authorized economic operator”	-With the Government work program for 2014 was planned adoption on regulation determining the process criteria for approving status of authorized economic operator. - The regulation determining the process criteria for approving status of authorized economic operator shall prescribe the terms and procedure for approving status of authorized economic operator pursuant to the Regulation of the European Commission no. 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code. -Adoption of regulation is planned for Q3 of 2014.	

c) Serbia

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Introduction of the system for the registration of the Authorised Economic Operator (AEO)	Is expected to be launched at the beginning of 2015	Import/export	Importers,exporters	Customs Law adopted (in force from May 3, 2010) Regulation on customs approved treatment of goods, Art. 21-40 (in force from January 1, 2011)		Voluntary participation

Accreditation (components, process)	Benefits
General requirements: To comply with tax and customs regulations. To have an adequate system of logistic and accounting records. To be financially solvent. To have an adequate security level. Accreditation:	1. Reducing examination rates to the export cargos according to risk; 2. Priority to handling clearance formalities; 3. Direct export from the business site; 4. Assigning special officers to help companies to coordinate and resolve Customs issues.

Accreditation (components, process)	Benefits
Submit application to Customs. Documentary evaluation. Validation visits. Certification. Certification: The certification is issued by Customs Administration (SUNAT) and is valid for three years. Customs Administration may conduct periodical checking visits and post validation audits based on risk assessment.	

II. Customs Compliance Programmes

Whilst the SAFE Framework provides a definition for an AEO, Customs compliance programmes are not defined or even mentioned. Transitional Standard 3.32 of the Revised Kyoto Convention does mention “authorized persons” who must have “an appropriate record of compliance with Customs requirements and a satisfactory system for managing their commercial records”. These elements are also featured in the SAFE Framework’s Annex III on Customs and AEO conditions, requirements and benefits. In this respect, for the purpose of this compendium, a compliance programme should be defined as a Customs simplification programme which requires for an operator, with an appropriate record of compliance with Customs requirements and a satisfactory system for managing their commercial records, and where possible, a good financial viability or solvency. The point of distinction between a compliance programme vis a vis an AEO programme lies in the fact that security requirements such as those prescribed in the SAFE Framework’s Annex III are not included in a compliance programme.

In a SAFE Framework context a compliance programme could be a first step or stepping stone to a SAFE AEO programme. This is to say that unless all the requirements in Annex III is complied a company would not have a SAFE AEO status. So the main difference between a SAFE AEO programme and a compliance programme is the fulfilment of the security requirements. The reason the distinction should be made is for many reasons.

1. WCO Americas and Caribbean Region

a) Brazil

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)
Blue Line (Express customs clearance)	2008	Import/ export/ transit	Whole supply chain (a company must be involved in a minimum of 100 international trade transactions per month worth a total of at least 20 million USD)	There is specific legislation on Blue Line and AEO	Introduction of the security component in 2009

Accreditation (components, process)	Benefits
General criteria : 1. Be an enterprise with a consolidated social contract; 2. Have well established internal audit systems; 3. Adhere to the financial criteria; 4. Electronic archive of the results of audit and other paperwork.	For importers: 1. Preferential storage for cargo; 2. Less customs inspections of cargo; 3. Preferential treatment of cargo, selected for inspection. For exporters: 1. Dispatch of cargo with reduced number of customs inspections involved; 2. Preferential treatment for cargo, selected for customs inspections.

b) El Salvador

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
PACE (Programa Aduanero de Cumplimiento Empresarial; Customs programme on business compliance)	December 2008 – launching the programme	Import	Importers (all sizes, including SMEs)	Single Customs Code of Central America (CAUCA) and its implementing regulations	Evolution to AEO programme including security requirements .	75 operators invited for PACE: 37 accepted; 1 refused; 11 being evaluated; 24 have not responded. Out of those that accepted 5 have been operating since 12.2008. PACE includes account administrators of companies to facilitate attention on incidents during import procedures.

Accreditation (components, process)	Benefits
General criteria: 1. Financial cap for big companies and SMEs (more or less USD 2,000,000 of trade volume per year); 2. Solvency criteria (incl. ISSS and AFP); 3. Not more than 2% of tributary discrepancies per year; 4. Conformity of documents (on VAT, rent); 5. Transparent accounting etc.	1. Predictability; 2. Concrete official to deal with big importers; 3. Special benefits for low risk companies; 4. Facilitation of processes in ports; 5. Cost reductions (no delays, inventory, capital, storage space); 6. Lowering the risk of penalties or sanctions; 7. Reduction of opportunities for corruption; 8. Special lane for PACE members;

Accreditation (components, process)	Benefits
Accreditation: 1. Assistance to buy goods in conformity with law; 2. The process of buying; 3. Arrival of goods; 4. Calculation of tariffs and identification of obligations; 5. Submission of declaration; 6. No red/green line decision; no inspection = > payment; 7. Goods arrive and are dispatched; 8. Post-clearance audit.	9. Fast processing during physical checks.

2. WCO Middle East and Northern Africa Region

a) Algeria

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
AEO	07.03.2012	Import/ export	Importers, exporters	Articles 38 and 39 of the Algerian Finance Act 2010; amendments to the Algerian Customs Code, published in Official Journal of the Republic of Algeria (J.O.R.A) N°78 of 31.12.2009 Article 89 TER of the Algerian Customs Code (law N 79-07 of July 21, 1979). 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) N° 14 of 07.03.2012.	Approving a Circular which explains the terms for the implementation of AEO status and an audit guide. Since the amendment of the Algerian Customs Code, the AEO status has been the subject of an agreement signed on 04 March 2012, between the 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 depend to the Ministry of Commerce). Algerian Customs established public relations and information Units within all the national territory, to listen, inform and advise the economic operators on AEO.	AEO status to be granted to operators in the course of 2012 (from June 2012). Improve and develop the status and its implementation progressively. Strengthen the security and safety measures. comply its legal frame with Global trade context.

Accreditation (components, process)	Benefits
General requirements and conditions for granting status : 1. The economic operator must be established in Algeria, natural or legal person, engaged in the import or export and operating in the areas of production of goods or services; 2. No previous offences records, during the last 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; 3. Not subject to a procedure of bankruptcy, being wound up, suspended business activities, under judicial settlement or concordat; 4. Justify the financial solvability during the last 3 years; Accreditation : It is attended that the first phase will cover the producers of goods and services involved in foreign trade. The resale in the state operations will be concerned by the status in a second phase after establishing the proper regulatory provisions. To qualify for an AEO status, the applicant must: (article 04, ED No. 12/93) 1. Submit an application, accompanied by the requisite documents and materials, to the Customs office of jurisdiction to which depends on the core business; 2. Subscribe and comply with the terms of reference and answer with precision to the questionnaire; 3. 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 questionnaire signed and approved; - Any necessary documents for the audit that will be done by the Customs	1. Improve productivity and competitiveness of the national economy which require the involvement of the customs administration through the facilitation and simplification of procedures. 2. To promote economic activity, stimulate and promote international trade, boost strategic sectors and support investments. 3. Contribute to the improvement of economic competitiveness of businesses (SMEs in particular) and value their credibility at both national and international levels. 4. Strengthening Customs-to-Business. partnership and confidence (to offer personalized treatment for economic operators in terms of facilitation of customs clearance procedures). 5. Rationalise the control based on risk analysis. 6. Adapt clearance procedures with international standards through an efficient performance in terms of reducing release time.

Accreditation (components, process)	Benefits
officers. When the application for accreditation is deemed admissible, the competent customs proceed to a checking in terms of audit for a period not exceeding 6 months. (article 05, ED No. 12/93) If the application is inadmissible, a motivated rejection is notified within 1 months from the date of submitting the application. Otherwise, the application is considered admissible. If the audit results are positive, the AEO status is granted to the applicant, by decision of the Director General of Customs. The term of validity of AEO accreditation is 3 years and is renewable. AEO status may be suspended or revoked in accordance with the regulations.	

b) Egypt

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Accounting management services (AMS)	10.2005	Import	Importers	Customs laws and its executive bill	Expand the programme field to include the whole supply chain	In 2011 – 410 members

Accreditation (components, process)	Benefits
Accreditation: Select the company based its trade volume; Organise a site visit to explain the programme, working mechanisms and its benefits and the compatibility of the systems of the company to be approved as an authorized operator; Revise the application form and the attached documents and execute its profiling; Evaluate the company through its history record; Complete the company profile at the Accounting Management Services Directorate and declare its acceptance or refusal; Include the accepted company in the system at customs offices.	Release the importers shipments as soon as possible; Support the importer by generating trust in his transactions; reduce the costs; Provide a point of contacts between the importers and customs to solve any obstacles in releasing procedures.

c) United Arab Emirates

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Golden list programme (Abu Dhabi)	2007	The programme was designed to give the trusted companies a golden list status through which the party can import and export its goods into or out of the country with a minimum paper work requirements and with the shortest amount of time	Trusted companies that have a certain threshold of trade volume in imports and exports, and have a minimum number of contravention or discrepancies in delaing with Customs,	Undr the umbrella of Customs law and in light of instructions issued by Customs for this scheme in particular called “golden List programme” instructions	It is anticipated that the total number of beneficiaries from this programme is going to reach 200 companies by end 2014.	currently 26 operators joined the programme

Accreditation (components, process)	Benefits
After the member is selected upon the criteria decided for the programme, a memorandum of understanding is signed with the member regulating the procedures to be followed and the requirements from the member. Members will stay under Customs Control and Abu Dhabi Customs will keep random-checking consignments of the beneficiaries.	To Customs : This is an initial stage to build a full-ledged AEO programme. It is also beneficial as it simplifies customs procedures. Moreover, there is a concentration on dangerous shipments and allows for the involvement of stakeholders To Clients: The benefits include simplification of procedures, optimized time of release, more trust with Customs and good reputation, and an increase in profit.

3. WCO West and Central Africa Region

a) Senegal

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Privileged Partnerships Programme	17 June 2011	Import/ export	Importers, exporters, customs agents, transporters		Customs code being modified to facilitation procedures in consultation with the private sector. The new text should be adopted in the coming months..	

Accreditation (components, process)	Benefits
Produce a file on: the level and nature of the activity; the existence of a protected electronic filing system for documents of interest to Customs; working methods in relation to Customs regulations; history of taxation and disputes; policy on training in supply chain security. Satisfy the following conditions: submit credit declarations; fiscal and social security contributions must be in order; financial situation is such as to allow commitments to be met and ensure payment of the relevant duties and charges; have secure buildings, loading sites and means of transport; have sufficient experience in the branch of activity concerned; comply with all control measures conducted by the service, whether they be scheduled periodic checks (one check per year in principle) or unannounced; be capable of maintaining up-to-date, accurate, full, verifiable records on Customs operations; have a computerized accounts management system; have a filing system such that Customs can conduct any necessary check on Customs operations during the prescribed period. Full access by Customs to those files in accordance with the conditions laid down in the regulations is a requirement.	Immediate release of goods upon registration of the accounting documents and fast-track removal procedure; Declarations acknowledged as “In Compliance” for randomly selected operations in the inspection channel and priority processing of those operations; 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; Establishment within the Customs service of mandatory time limits on processing for all stages; Possible conclusion of protocols to deal with special circumstances; Possibility of obtaining binding prior information; Reduction and rationalization of post-clearance audits. Export simplified procedures Be granted the Citizen and responsible company label

4. WCO East and Southern Africa Region

a) Rwanda

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Compliant Trader schemes of two types: 1. Gold Card Scheme (Risk based selectivity channels). 2. Pre-clearance (enables low risk importers to clear their goods before the arrival of the consignment)	Gold Card scheme – 03.2008; Pre-clearance facilitation – 09.2007.	Import	Importers	Programmes supported by national legislation. System built on importers' compliance records.	To continue developing the Compliant Trader Scheme as it is in line with the determination to facilitate international trade and encourage compliance.	n/a

b) Tanzania

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Compliant Traders' Scheme	07.2007	Import	Transporters, importers (58 partners; 06.2012)	A model for EACCMA	To broaden the scheme for clearing and forwarding agencies, Inclusion of other supply chain operators in long term perspective.	n/a

5. WCO Asia Pacific Region

a) India

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Accredited Client Programme (ACP)	24.11.2005	grant assured facilitation to importers who have demonstrated capacity and willingness to comply with the laws.	Importers	Central Board of Excise and Customs (CBEC) Circular No 42/2005 – Cus dated 24.11.2005		312 operators accredited (as on 3.02.2014)NA

Accreditation (components, process)	Benefits
Accreditation (components, process) The Accredited Client Programme is intended for importers who have a clean track record and a history of compliance with the laws and regulations of the Customs department. These laws include not only the Customs Act and the rules or regulations made under it, but also the Import and Export Policy framed by the Director General of Foreign Trade and the various Allied Acts administered by Customs for other government departments. Continued maintenance of the required compliance levels is an essential condition	Assured facilitation Interdictions of consignments based on risk associated and not routine interdiction. Optimal utilisation of resources Reduction of transaction cost and dwell time.

Accreditation (components, process)	Benefits
continuance of ACP benefits Importers meeting the criteria as laid down shall be the eligible under the Accredited Clients Program. The selection criteria includes: A threshold value of goods imported or the threshold amount of customs duty paid during a financial year. The Customs risk management system requires a certain minimum level of quality in terms of completeness, accuracy and validity in the data submissions made by importers. They should have in place mechanisms to ensure that their declarations meet the standards specified by Customs. They should have filed at least 25 Bills of Entry (Import declarations) in the previous financial year. No litigations in the previous three years. They should have reliable systems of record keeping and internal controls and their accounting systems should conform to recognized standards of accounting.	

b) Indonesia

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
MITA (Mitra Utama; Facilitation Service for Priority Importers)	2003	Import	Importers	Decree of the Minister of Finance of the Republic of Indonesia No: 07/BC/2003 dated on 31.01.2003 concerning General Guidance on the Implementation of Customs Procedures on Import; Decree of Director General of Customs and Excise No: P-11/BC/2005 of 15.06.2007 concerning Priority Line; P-24/BC/2007 of 08.2007 concerning Mitra Utama	Expanding the programme for exporters	n/a

Accreditation (components, process)	Benefits
General requirements: 1. Importer with verified track record (good record in customs); 2. Adequate/ sufficient internal control; 3. Clear nature of business.	For importers: less costs, faster customs clearance; For Customs: decreased congestion of imported goods and decreased quantity of physical inspection.

c) Sri Lanka

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Compliant Traders Facilitation Programme	Oct. 14,2013	Facilitation of Compliant Traders	Importers	In the process of amending the legislation to provide flexibility and tailored solution to enable relevant Risk Management principles to be implemented.	To extend this facility to other compliant importers and their by increase the number of operators in this porgramme To expand the programme to cover the export sector.	100 operators participating to this programme

Accreditation (components, process)	Benefits
	Reduced release time. Lower Transaction costs. Improved compliance with laws and regulations. Improved collaboration between traders and Customs. Better human resource allocation.

d) Vietnam

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Priority enterprise	27 June 2011	To apply the priority regime in the state management of customs to businesses satisfying the conditions specified from Article 3 to Article 9 of the Circular No 86/2013/TT-BTC (file attached)	1. Businesses eligible for priorities in export and import of all goods items and in all forms of export and import. 2. Businesses eligible for priorities in export of farm produces, fisheries products, textile and garment, leather and footwear and import of materials and accessories for production of exports mentioned above. 3. Businesses which are granted certificate of hi-tech businesses by the Ministry of science and technology as prescribed in Law on high technology, eligible for priorities	Dossiers of request for recognition of prioritized businesses include: - Written request: 01 original in which businesses self determine and request for type of prioritized business; - Report on export and import statistics of the business in the last 02 years: 01 original; - A report on the business's law observance in the last 02 years (in case the business has been handled for violations, number of handling times, acts of violation, sanctioning forms and levels, sanctioning authorities and execution of sanctioning decisions): To submit 01 original; - Audited annual financial	15 businesses are planned to be recognized as prioritized businesses in 2014	14 businesses have been recognized as prioritized businesses up to 2013 including: - 4 Businesses eligible for priorities in export - 10 Businesses eligible for priorities in export and import

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
			in import of goods in serve of production; and export of hi-tech products.	statements for the last 02 years: To submit 01 copy of each statement certified by the business; - Written conclusions on the latest audit or inspection (conducted within 1 year, if any): To submit one copy certified by the business and produce the original thereof; - Documents self-analyzing, assessing business operation and finance conditions of business; - Documents self-analyzing the system of internal control of business; process of internal professional operation, in which describe fully the process of professional operations of all related divisions in the provision string (such as divisions related to procedures		

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
				for export and import: logistic, accounting, goods purchase, goods sale, product quality control); - Other papers which enterprises assume that they are necessary to provide for customs offices, and assist customs offices in appraisal (such as certificates of rewarding, international and national certificates, and management standards applied).		

Accreditation (components, process)	Benefits
1. Dossier appraisal: - On the basis of dossier provided by business, looking through database; and other information sources of the customs law observance and export and import turnover of business. - Evaluations and comments of the concerned agencies specified including:	Specified from Article 18 to Article 21 of the Circular No 86/2013/TT-BTC (file attached)

Accreditation (components, process)	Benefits
+ assess the customs law observance (including the tax law observance for exports and imports) + appraise HS code of exports, imports (except for goods items imported under types of not taxable subject such as import in export processing zones, export from export processing zones) + confirm the domestic tax law observance and performance of e-tax procedures 2. Practical appraisal: - Post clearance audit assesses the observance of customs law, tax law for the export and import operations of business; - assess the internal control ability of business; - examine the technical infrastructure applying information technology of business so as to meet requirement on e-data connection and exchange between businesses and customs offices, tax agencies. - collect information from businesses to assess the level of reliability in terms of the observance of customs law in the future according to Performance Indicators of the General Department of Viet Nam customs (internal use only) - assess management software of business' trading activities involving import, export 3. Handling of appraisal results: Based on appraisal results; evaluations and comments of units, agencies of inside and outside sector; conclusions of audit and inspection (if any); other collected information; compared with conditions on prioritized businesses specified from Articles 3 to Article 9, Chapter II of the Circular No 86/2013/TT-BTC, the Post Clearance Audit Department make assessment report and submit it to the Director General of the General Department of Viet Nam Customs for consideration and decision. 4. Making the memorandum: In case where a business is assessed as meeting conditions of prioritized	

Accreditation (components, process)	Benefits
business, approved by the General Director of Customs, the Post Clearance Audit Department and the business will make the memorandum (according to form 03/DNUT) and submit to by the General Director of Customs for signing a memorandum of understanding (MOU). 5. Decisions on recognition of prioritized businesses 1. The General Director of Customs shall sign decides on recognition of prioritized businesses. 2. The time limit for issuing a decision on recognition of a prioritized business shall not exceed 15 (fifteen) working days, after the appraisal is completed. 3. The form of decision on recognition of prioritized business is promulgated together with this Circular (form No. 04/DNUT).	

6. WCO Europe Region

a) Russia

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Authorized Economic Operator	14.09.2011	Russian Federation (Customs Union)	Types of operators are not defined by the Customs Code of the Customs Union, but differ in terms of the AEO status, depending on the type of activity participant of foreign trade activity	Articles 38-41 of the Customs Code of the Customs Union; Chapter 6 of the Federal Law of November 27, 2010 № 311-FZ "On Customs Regulation in the Russian Federation"; Administrative Regulations of the Federal Customs Service for provision of public services by maintaining a register of Authorized Economic Operators, approved by the Order № 1877 of the FCS of Russia of September 14, 2011		113 Operators benefit from this compliance statuts

Accreditation (components, process)	Benefits
Customs legislation of the Customs Union and the Russian Federation establishes the conditions for obtaining the AEO status:	1) temporary storage of goods in the premises, outdoor areas and other areas of the Authorized Economic Operator without its inclusion

Accreditation (components, process)	Benefits
1. availability of status of a legal entity of a Member State of the Customs Union; 2. making the payment of customs duties and taxes in the amount of one million euros, except for the persons engaged in the activity of producing goods and (or) exporting goods for which no export duties, provided security for payment of customs duties and taxes in the amount of one hundred fifty thousand euro; 3. the foreign trade activities of at least one year; 4. no unfulfilled obligation to pay customs duties; 5. absence of debt in accordance with the tax laws of the Member States of the Customs Union; 6. no facts to attract over one year to administrative responsibility for customs offenses; 7. no conviction for committing economic crimes in the legal entity and its employees who are responsible for the organization and performance of customs operations; 8. availability of inventory systems, allowing to compare the information provided by the customs authorities with information on business operations, including: non-use of the simplified system of taxation; providing customs authorities access to databases and databanks customs operations of automated information systems FEA participant; application of the system of separate accounting logistics operations related to the transportation and storage of foreign goods, and goods of the Customs Union; 9. location of property, economic management, operational management or lease of premises, open areas and other areas designated for temporary storage of authorized economic operators of foreign goods.	in the register of owners of temporary storage warehouses; 2) release of goods before the customs declaration with the payment of customs duties at the time of submission of the final declaration; 3) conducting customs operations related to the production of goods on the premises, outdoor areas and other areas of the Authorized Economic Operator, including the completion of the customs procedure of customs transit in respect of goods in the address of the Authorized Economic Operator when they are imported to the Russian Federation; 4) preliminary customs declaration of goods, including the submission of incomplete and (or) periodic customs declaration.

b) Serbia

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Procedure for Simplified Declaring of Goods	As of October 10, 2010 simplified procedures based on commercial document are in place. As of June 1, 2011 simplified procedures at the premises of consignee, i.e consignor are in place.	Import/export	Importers, exporters	Voluntary participation Customs Law adopted (in force from 03 May 2010) Regulation on customs approved treatment of goods, Art.21-40 (in force from January 1, 2011)	Review of the current explanations delivered to the customs offices for the purpose of uniform procedure and and their inovation.	As of October 1, 2010, 284 companies are using simplified procedures based on commercial document. As of April 4, 2011, 60 companies are using simplified import and export procedures at the premises of consignee, i.e consignor. 94 approvals have been issued so far.

Accreditation (components, process)	Benefits
Two types of authorizations for simplified declaring based on an accounting document, will be issued: 1. For simplified declaring of goods in import procedures; 2. For simplified declaring of goods in export procedures. Accreditation: 1. Economic operator submits a request for simplified declaring (type 1 or type 2) to the responsible Customs House; 2. Request is being reviewed by the Customs House and the Headquarters.	1. “Home” customs clearance; 2. Simplified procedure; 3. Customs procedure outside working hours; 4. Reduced costs; 5. Enhanced competitiveness of the authorized company.

Accreditation (components, process)	Benefits
A special Working Group will examine the documentation submitted; 3. The Post-Clearance Audit Department carries out an audit of the company business and submits a written opinion and recommendation based on which the Working Group reaches a final decision; 4. The Headquarters sends its opinion to the responsible Customs House which will either issue an authorization for simplified declaring in import/export procedures or reject the request. The Customs House has to respond to the request no later than 60 days after its submission.	

III. Cooperation with other agencies at national and international level (MRA excepted)

1. WCO Americas and Caribbean Region

a) Canada (at national level)

Programmes involved	Agencies involved	Legislation	Type of operator	Further plans (deadlines)	Miscellaneous
1) Partners in Protection (PIP) 2) Customs Self Assessment (CSA)	1) PIP: Transport Canada 2) CSA: Canadian Food Inspection Agency Natural Resources Canada	1) PIP: No specific Authorized Economic Operator (AEO) legislation. 2) CSA: Customs Act, Section 32 Accounting for and Payment of Duties and Taxes Regulations.	1) PIP: Importers, exporters, carriers (rail, sea, air, highway), customs brokers, couriers, warehouse operators, freight forwarders, shipping agents. 2) CSA: Importers and carriers.		

Accreditation (components, process)	Benefits
1) PIP: The Partners in Protection (PIP) program cooperates with Other Government Departments and Agencies (OGD) within the federal government to achieve its goal of facilitating trade while securing the international supply chain. Through the Canada Border Services Agency's (CBSA) Memorandum of Understanding with Transport Canada, PIP gathers key information from	1) PIP and CSA: Such PIP and CSA inter-departmental cooperation contributes to the CBSA's ability to carry out its mandate of providing integrated border services that support national security & public safety priorities and facilitate the free flow of persons & goods, while simultaneously assisting other governmental branches in fulfilling their own mandates.

Accreditation (components, process)	Benefits
public and CBSA commercial databases and shares it with Transport Canada for their agency requirements. 2) CSA: The Customs Self Assessment program partners with OGDs to expand the range of goods eligible for the program. CSA is currently involved in pilot projects with OGDs such as the Canadian Food Inspection Agency (CFIA) and Natural Resources Canada (NRCan) to allow goods with OGD requirements at the border to be cleared under the CSA program.	2) CSA: These pilot projects benefit the CSA importers and also benefit the CBSA by allowing it to focus on high and unknown risk at the border.

b) Canada (at international level)

Programmes involved	Agencies involved	Legislation	Type of operator	Further plans (deadlines)	Miscellaneous
1) Canada and the United States (U.S.). Canada's Partners in Protection (PIP) and Customs Self Assessment (CSA) programs and the U.S. Customs-Trade Partnership Against Terrorism (C-TPAT) and Importer Self Assessment (ISA) programs 2) Canada and Peru. Canada's PIP program and Peru's Authorized Economic Operator (AEO)		1) The Canada Border Services Agency (CBSA) and the U.S. Customs and Border Protection (CBP). 2) CBSA and Peru's Superintendency of Customs and Tax Administration (SUNAT). 3) CBSA and the AEO Regional Strategy's Steering Committee. 4) CBSA and the U.S. Customs and Border Protection (CBP); Japan Customs; Singapore Customs; and Korea Customs Service.	Canada's PIP: No specific Authorized Economic Operator (AEO) legislation. Canada's CSA: Customs Act, Section 32 Accounting for and Payment of Duties and Taxes Regulations.	Canada's PIP: Importers, exporters, carriers (rail, sea, air, highway), customs brokers, couriers, warehouse operators, freight forwarders, shipping agents. Canada's CSA: Importers and carriers.	1) Canada and the United States (U.S.). 2) Canada and Peru. 3) Canada and the Americas and Caribbean Region. 4) Canada and foreign customs administrations with which Canada has signed a Mutual Recognition Arrangement (MRA): The U.S. (2008); Japan (2010); Singapore (2010); and the Republic of Korea (2010).

Programmes involved	Agencies involved	Legislation	Type of operator	Further plans (deadlines)	Miscellaneous
program. 3) Canada and the Americas and Caribbean Region. Canada's PIP program and the AEO Regional Strategy of the Regional Conference of Customs Directors General of the Americas and Caribbean Region (RCCDG). 4) Canada's PIP program and the U.S. Customs-Trade Partnership Against Terrorism (C-TPAT) program; Japan's AEO					

Programmes involved	Agencies involved	Legislation	Type of operator	Further plans (deadlines)	Miscellaneous
program; Singapore's Secure Trade Partnership (STP) program; and the Republic of Korea's AEO program. 4) Canada and foreign customs administrations with which Canada has signed a Mutual Recognition Arrangement (MRA): The U.S. (2008); Japan (2010); Singapore (2010); and the Republic of Korea (2010).					

Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments)	Benefits for agencies and/or for programmes participants
1) Canada-U.S.: Following the issuance of a joint declaration entitled *Beyond the Border: A*	1) Related program benefits include: Applicants will have the opportunity to submit one application and

Shared Vision for Perimeter Security and Economic Competitiveness, Canada and the United States developed an associated Action Plan to implement the goals of enhanced security and accelerated flow of legitimate people, goods and services. As set out in the Beyond the Border Action Plan, the adoption by both programs of a common framework will align program requirements and enhance member benefits. 2) Canada-Peru: Canada is currently exploring the feasibility of a capacity building project to provide assistance to Peru in strengthening their AEO program. 3) Canada-Americas and Caribbean Region: Following the decision of the Regional Conference of Customs Directors General of the Americas and Caribbean Region (RCCDG) to draft a regional strategy for the implementation of Authorized Economic Operator (AEO) programs based on World Customs Organization (WCO) guidelines, Canada was identified as a subject matter expert and appointed to the Steering Committee tasked with drafting the AEO Regional Strategy and its Implementation Action Plan. 4) Mutual Recognition Arrangements (MRAs) aim at expanding the international trade network of accredited low-risk companies and extending the security and integrity of the supply chain while facilitating trade. MRAs signify that both countries' customs administrations apply similar security standards and site validation practices when approving companies for membership in their respective AEO programs, and that both countries recognize each other's members, and may grant them similar benefits.	receive a single site validation when applying to both the Canadian and U.S. programs. Development of a web-based application processing system (web portal) to simplify program application, administration, and information exchange. Better allocation of resources for customs administrations and program members resulting in more focus on areas of greater risk. Mutual recognition of site validations between the programs avoids duplication for both programs and members, thereby increasing efficiencies. Improved supply chain security for both government and industry. 2) Peru's AEO program will benefit from receipt of program expertise and sharing of best practices; Peruvian AEO program members will benefit from an improved commercial trade program; and the Americas and Caribbean Region will benefit from an improved regional AEO program that can in turn provide assistance to developing programs in the region. 3) Enactment of the RCCDG's AEO Regional Strategy Implementation Action Plan will result in benefits that include the promotion and development of AEO programs in the region; an increase in AEO program members in the region; strengthened partnerships with industry, foreign customs administrations and international organizations; and promotion of Mutual Recognition Arrangements (MRAs) within the region and worldwide that will contribute to increasing the security of the international supply chain. 4) MRAs between the CBSA and other customs administrations expand the international trade network of accredited low-risk companies, and allow customs administrations to work together to improve their capability to target high risk shipments while expediting legitimate low risk shipments. Program members are able to identify

	global business partners with similar high security standards and are recognized as trusted entities by MRA partner customs administrations.

c) Uruguay (at national level)

Programmes involved	Agencies involved	Scope	Legislation	Type of operator	Further plans (deadlines)	Miscellaneous
Program INTRA-MERCOSUR Customs Security in the Supply Chain of Goods	Customs Agencies of Uruguay, Argentina, Brazil and Venezuela	Resolucion 2/09 Mercosur	Exporters, customs agents and carriers	Establish the mechanism of exchange of information between the countries Develop a Pilot Program between the countries that allows to adjust the program design. Mutual Recognition Agreement signed between the countries.	Program INTRA-MERCOSUR Customs Security in the Supply Chain of Goods	

Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments)	Benefits for agencies and/or for programmes participants
	Minimum control and agility: ¬ Release of goods when they cross the border without verification preferentially, in the case of selection for verification, this will be done on a priority basis. ¬ Exports of companies authorized in a State Party shall have preference in import clearance in the other States Parties, without implying not having controls, where applicable. Center for the exclusive attention AEO: AEO whenever the need, should go to the center, so that it can be expedited care; Pilot Program Logo Intra-MERCOSUR Customs Security Supply Chain (AEO): the program should create a logo and disclose that companies which have that brand are reliable and partners of the Customs of the countries involved;

2. WCO Asia Pacific Region

a) Hong Kong China (at national and international level)

Programmes involved	Agencies involved	Legislation	Type of operator	Further plans (deadlines)	Miscellaneous
Customs Cooperative Arrangement (21 bilateral arrangements) Customs Cooperation Agreement (1 bilateral agreement)	21 Customs authorities EU Customs authorities				

Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments)	Benefits for agencies and/or for programmes participants
Mutual administrative assistance (e.g. exchange of information, intelligence, best practices) between the contracting parties for the proper application of Customs laws and the fight against transnational Customs crimes	Strengthening Customs enforcement capabilities

b) Indonesia (at national level)

Programmes involved	Agencies involved	Legislation	Type of operator	Further plans (deadlines)	Miscellaneous
Regulated Agent	Directorate General of Civil Aviation, Ministry of Transportation Republic of Indonesia	Regulation of Director General of Civil Aviation number KP.152 Year 2012 on Air Cargo and Mail Security	Business Entities on Air Transport Legal Entities on Airport or Air Cargo and Mail. Manufacturers with regular production.	Companies that are stipulated as AEO are expected to be equalized to the companies stipulated as Regulated Agent	

Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments)	Benefits for agencies and/or for programmes participants
Cooperation in air cargo and mail security with the following procedures: Cargo and posts admission; Inspection; Storage; Build up; Loading to aircraft; Placement in aircraft;and Airfreight.	Ensuring supply chain security for air carried goods. May conduct an effective goods inspection for air carried goods efficiently.

c) Japan (at national level)

Programmes involved	Agencies involved	Legislation	Type of operator	Further plans (deadlines)	Miscellaneous
Cooperation between AEO and Known Shipper / Regurated Agent Program	Japan Customs and Ministry of Land, Infrastructure, Transport and Tourism	National Civil Aviation Security Program	Exporter (Shipper)	Cooperation between AEO and Known Shipper / Regurated Agent Program	

Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments)	Benefits for agencies and/or for programmes participants
Application process	To be able to avoid the duplication of application process.

d) Singapore (at international level)

Programmes involved	Agencies involved	Legislation	Type of operator	Further plans (deadlines)	Miscellaneous
AEO programme: Secure Trade Partnership (STP) Regulated Air Cargo Agent Regime (RCAR) Cooperation with other government authorities at national level through the Inter Ministry Supply Chain Security Committee (IMSCSC)	The IMSCSC comprises 15 government agencies.	RCAR: Air Navigation (Regulated Air Cargo Agents) Regulations	All supply chain operators based in Singapore, including air cargo agents.	To complete the study on aligning STP and RCAR in Singapore. To coordinate and collaborate in the area of supply chain security and facilitation.	
Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments)			**Benefits for agencies and/or for programmes participants**		

The IMSCSC discusses all supply chain security relevant issues and provides the direction for various agencies to collaborate so as to improve our national practices and contribute further to global supply chain security. Singapore Customs has been tasked by the IMSCSC to lead the study on aligning the STP and RCAR. Customs is working closely with Singapore Police Force (Airport Police Division).	Agencies collaborate and make decisions collectively under IMSCSC to balance supply chain security with facilitation. The alignment of STP and RCAR could potentially reduce the administrative burden for regulators and the private sector.

3. WCO Europe Region

a) Denmark (at national level)

Programmes involved	Agencies involved	Legislation	Type of operator	Further plans (deadlines)	Miscellaneous
Cooperation on air security Cooperation on maritime security (ISPS) Cooperation on Security issues in general	The Danish Transport Authority (aviation) Danish Coastal Authority (ISPS) Danish Security and Intelligence Service (Police) / National Centre of Investigation (Police)	Danish national legislation is based on standards that have been adopted within the international aviation organisation (ICAO) The Danish national legislation is based on international maritime security and safety (ISPS-Code) from IMO No legislation – only exchange of general information and new trends about safety and security	Air carriers; freight forwarders; consignors Company which operates in port	Informal ongoing cooperation	

Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments)	Benefits for agencies and/or for programmes participants
The cooperation on national level with the Danish Transport Authority (aviation) and Danish Coastal Authority (ISPS) is based upon exchange of information about issues relating to security and safety within these agencies and the AEO-concept to avoid duplication of the same checks. The cooperation on national level with the Danish Security and Intelligence Service (Police)/National Centre of Investigation (Police) comprises exchange of general information and new trends about safety and security.	The general feed-back from the agencies is that knowledge of the AEO-concept is valuable in the work with security and safety. From the AEO point of view knowledge of the work with security and safety within other agencies is an important part of the work with and further development of the AEO-concept. The Cooperation with the police provides the AEO-authorities with valuable general information including new trends on security and safety, which is profitable in the assessment of security and safety issues during an AEO-audit.

b) EU (at EU and MS level)

Programmes involved	Agencies involved	Legislation	Type of operator	Further plans (deadlines)	Miscellaneous
1) AEO 2) Regulated Agent 3) Known Consignor	1) Customs (AEO-Network Group, CCC-Gen Subgroup AEO, EOS-Group) 2) and 3) Civil aviation authorities 4) Maritime Safety administration	Regulation (EC) No. 300/2008 on common rules in the field of civil aviation security Commission Regulation (EU) No. 185/2010 laying down detailed measures for the implementation of the common basic standards on aviation security Regulation (EC) No. 725/2004 on enhancing ship and port facility security Commission Regulation (EC) No. 324/2008 laying down revised procedures for conducting Commission inspections in the field of maritime security	Any person involved in activity covered by customs legislation and 3) Air carriers; freight forwarders; consignors Company which operates in port	Currently an update of the respective legislation and other relevant tools is under discussion with a view to further develop already existing cooperation.	

Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments)	Benefits for agencies and/or for programmes participants
All indicated areas	Cooperation is beneficial for the competent authorities and programmes participants. For competent authorities: more efficient use of resources through avoidance of duplications; enhancement of the respective programmes through more efficient exchange of information. For programmes participants: avoidance of duplicated checks and examinations.

IV. WTO Agreement on Trade Facilitation

WTO members completed the Agreement on Trade Facilitation (ATF) at the Bali Ministerial Conference in December 2013. In response to this decision, the WCO Policy Commission in December 2013 issued the Dublin Resolution which states that the WCO will engage immediately with the WTO in respect of the governance and future implementation of the ATF.

The ATF contains 13 Articles regarding Trade Facilitation (Section I) and special and differential treatment for developing countries and least-developed countries (Section II); it deals almost entirely with Customs-related topics.

Article 7.7 (Trade Facilitation Measures for Authorized Operators) of the ATF incorporates trade facilitation measures for WTO Authorized Operators (AO). AOs in this context are specified traders who comply with certain criteria and can therefore benefit from additional trade facilitation measures.

The criteria shall be related to compliance or the risk of non-compliance. They 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. It is important to notice that none of these criteria are mandatory. An AO scheme may therefore include only some of them.

If the specified criteria are fulfilled, AOs shall benefit from at least three of the following trade facilitation measures: low documentary and data requirements, low rate of physical inspections, rapid release time, deferred payment of duties /taxes, use of comprehensive gurarantees or reduced guarantees, periodic customs declaration, clearance of goods at the premises of the AO or another place authorized by Customs.

It is imperative to differentiate between AOs as stipulated in the WTO ATF and AEOs as defined in the WCO SAFE Framework of Standards. The focus in the AO scheme in on trade compliance ; supply chain security may be one of the components. AEOs on the other hand must always - but not exclusively - comply with a range of security standards to ensure supply chain security.

Another difference is that AEO is based on global standards for launching and maintaining the status (provided in Pillar Two of the WCO SAFE Framework of Standards) while WTO AO scheme is apparently non-standardised and could vary from one Member to another depending upon the criteria and the thrust specified by Members. In such a scenario, mutual recognition of AOs will be a challenging task.

Para 7.4 of Article 7.7 of the WTO ATF therefore encourages Members to develop AO schemes on the basis of international standards. The Revised Kyoto Convention and its guidelines and SAFE Framework of Standards provide such standards. A common and shared understanding of an AO scheme based on an agreed set of common standards is essential for any meaningful and effective mutual recognition in the future.[7]

[7] Further information on the WTO ATF is available on the WCO website and regularly being updated: http://www.wcoomd.org/en/topics/wco-implementing-the-wto-atf/wto-agreement-on-trade-facilitation.aspx.

V. Mutual Recognition Arrangements/Agreements

Under the WCO's SAFE Framework Customs administrations are encouraged to develop partnerships with business and between each other to secure and facilitate trade. It calls upon Customs administrations to work with each other to develop mechanisms for mutual recognition of AEO authorizations and validations, mutual recognition of Customs security control standards and control results and other mechanisms that may be needed to eliminate or reduce redundant or duplicated efforts.

Mutual Recognition is a broad concept embodied within the WCO SAFE Framework whereby an action or decision taken or an authorization that has been properly granted by one Customs administration , is recognized and accepted by another Customs administration. The document that formalizes this action or decision has generally been termed a « Mutual Recognition Arrangement/Agreement » (MRA).

The objective of Mutual Recognition of AEO is that one Customs administration recognizes the validation findings and AEO authorizations by the other Customs administration issued under the other programme and agrees to provide substantial, comparable and – where possible – reciprocal benefits/facilitation to the mutually recognized AEOs. This recognition is generally premised on the existence or creation of both relevant legislation and operational compatibility of both or more programmes.

Mutual recognition of AEO programmes may ultimately lead to the globalization of supply chain security and compliance standards and is therefore of great importance for those companies seeking true global supply chain security and compliance benefits.

1. Concluded MRAs (23)

Date	Country
June 2007	**New Zealand – USA**
May 2008	**Japan – New Zealand**
June 2008	**Canada – USA**
June 2008	**Jordan – USA**
June 2009	**Japan – USA**
July 2009	**EU – Norway****
July 2009	**EU – Switzerland****
June 2010	**Canada – Japan**
June 2010	**Canada – Korea**
June 2010	**Canada – Singapore**
June 2010	**EU – Japan**
June 2010	**Korea – Singapore**
June 2010	**Korea – USA**
January 2011	**Andorra – EU****
May 2011	**Japan – Korea**
June 2011	**Korea – New Zealand**
June 2011	**Japan – Singapore**
May 2012	**EU-USA**
June 2012	**China - Singapore**
October 2013	**China - Hong Kong, China**
November 2013	**India- Hong Kong, China**
February 2014	**Hong Kong, China - Korea**
March 2014	**Korea - Mexico**

**The agreements between the EU and Switzerland, EU and Norway, and EU and Andorra, are not traditional MRAs of AEO. The mutual recognition aspect of those agreements applies only to

indirect export cases, as customs security measures in relation to the movement of goods do not exist between them.

2. MRAs being negotiated (12)

Countries
China – EU
China-Japan
Japan - Malaysia
China-Korea
Hong Kong, China-Singapore
India-Korea
Israel-Korea
New Zealand – Singapore
Norway - Switzerland
Singapore - USA
USA - Israel
USA - Mexico

3. Number of MRAs per country

WCO region	Country	Signed	In negotiation
Americas and Caribbean	**Canada**	4	0
	USA	6	1
	Mexico	1	0
Middle East and Northern Africa	**Israel**	0	1
	Jordan	1	0
Asia Pacific	**China**	1	3
	Hong Kong, China	3	1
	India	0	1
	Japan	6	2
	Korea	7	2
	Malaysia	0	1
	New Zealand	3	1
	Singapore	4	2
Europe	**Andorra**	1	0
	EU	5	1
	Norway	1	1
	Switzerland	1	1

Appendix : List of Programmes

1. Operational AEO Programmes (53)

WCO region	Country	Title	Type
Americas and Caribbean	**Argentina**	Customs System of Reliable Operators (SAOC)	Export
	Canada	Partners in Protection (PIP) Customs Self-Assessment (CSA)	PIP - Import/export CSA - Import
	Colombia	AEO	Import/export
	Costa Rica	Customs Facilitation Programme for Reliable Trade (PROFAC)	Export
	Dominican Republic	AEO	Import/export
	Guatemala	AEO	Import/export
	Mexico	New Programme of Certified Companies (NEEC)	Export
	Peru	Certified Customs User UAC - OEA	Export
	USA	Customs-Trade Partnership against Terrorism (C-TPAT)	Import
Middle East and Northern Africa	**Israel**	AEO	Import/export
	Jordan	Golden List	Import/export
East and Southern Africa	**Kenya**	AEO	Import/export
	Uganda	AEO	Import/export
Asia Pacific	**China**	Classified Management of Enterprises	Import/export
	Hong Kong, China	Hong Kong AEO Programme	Import/export
	India	AEO	Import/export
	Japan	AEO	Import/export
	Korea	AEO	Import/export
	Malaysia	AEO	Import/export
	New Zealand	Secure Exports Scheme (SES)	Export
	Singapore	Secure Trade Partnership (STP)	Import/export
Europe	**Andorra***	AEO	
	EU (28 countries)	AEO	Import/export
	Norway	AEO	Import/export
	Switzerland	AEO	Import/export
	Turkey	AEO	Import/export

*Information not available

2. AEO Programmes to be launched (10)

WCO region	Country	Title	Type
Americas and Caribbean	**Chile**	AEO pilot	Export
	Ecuador	Operador Económico Autorizado	Export
	El Salvador	El Salvador Authorized Economic Operator (OEA-SV)	Import
	Uruguay	Qualified Economic Operator	Import/export
Middle East and Northern Africa	**Morocco**	AEO - Customs simplification/ AEO – Security and safety	Import/export
	Tunisia	AEO	Import/export
East and Southern Africa	**Botswana**	Trans Kalahari Accreditation Scheme	Import/export
	Seychelles	AEO	Import/export
Asia Pacific	**Indonesia**	AEO piloting programme	Export
Europe	**Former Yugoslav Republic of Macedonia**	AEO	Import/export
	Serbia	AEO	Import/export

3. Customs Compliance Programmes (13)

WCO region	Country	Title
Americas and Caribbean	**Brazil**	Blue Line
	El Salvador	PACE
East and Northern Africa	**Algeria**	AEO
	Egypt	Accounting Management Services (AMS)
	United Arab Emirates	Golden List programme
West and Central Africa	**Senegal**	Privileged Partnership Programme
East and Southern Africa	**Rwanda**	Compliant Trader Schemes (Gold Card Scheme and Pre-clearance Scheme)
	Tanzania	Compliant Traders' Scheme
Asia Pacific	**India**	Accredited Client Programme (ACP)
	Indonesia	MITA
	Sri Lanka	Compliant Traders Facilitation Programme
Europe	**Russia**	AEO
	Serbia	Procedure for Simplified Declaring of Goods