



ADB/WCO National Workshop on RKC

Implementation

Funded by ADB

General Annex 3.32

“Special Procedures for Authorized Persons”

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Thimpu, Bhutan

WCO Asia Pacific Regional Office for Capacity Building (ROCB A/P)

Contents of GA

- **Chap 1 General Principle**
- **Chap 2 Definition**
- **Chap 3 Clearance & Customs Formalities**
- **Chap 4 Duties & Taxes**
- **Chap 5 Security**
- **Chap 6 Customs Control**
- **Chap 7 Application of Information Technology**
- **Chap 8 Relationship between Customs & Third Parties**
- **Chap 9 Information, Decisions & Rulings supplied by
Customs**
- **Chap 10 Appeals in Customs Matters_**

Chapter 3: Clearance & Other Customs Formalities

- 1. Establishment of Customs Offices
- 2. Rights and responsibility of the declarant
- 3. The Goods Declaration (format/contents and supporting document)
- 4. Lodgement, registration and checking of the declaration
- 5. Amendment or withdrawal of the Goods declaration
- 6. Checking the Goods declaration
- 7. Special procedures for authorised persons
- 8. Examination and sampling of the Goods
- 9. Errors
- 10. Release of Goods
- 11. Abandonment or destruction of goods

7. Special procedures for authorised person (Transitional Standard :3.32)

Obligatory Part

- For authorised person who meet criteria specified by the Customs, Customs shall provide for;

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

---- clearance of he goods at the declarant's premises or another place authorised by the Customs

7. Special procedures for authorised person (Transitional Standard: 3.32) Optional Part

- For authorised person who meet criteria specified by the Customs, Customs shall provide for;

[to the extend possible]

---- allowing a single Goods declaration in a given period

---- use of the authorised person's commercial records to self- assess their duty and tax liability and to ensure compliance

---- allowing the goods declaration by means of an entry in the records of authorised person to be supported subsequently by a supplementary Goods declaration

Special Procedures for Authorized Persons (GA 3.32)

Authorized Persons

who meet criteria pre-established by Customs

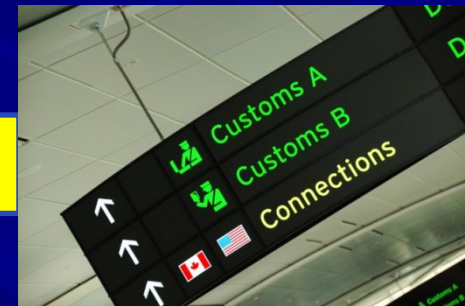
e.g.

- ✓ Good Compliance
- ✓ Commercial Records
- ✓ Timely duty/tax payment

Favorable Treatment



Customs



e.g.

- ✓ Release by minimum data
- ✓ Use of Importer's Premise
- + (if possible)
- ✓ Single Goods Declaration
- ✓ Self-assessment of duty/tax
- ✓ Entry in the record