



International Chamber of Commerce

The world business organization

ICC Customs Guidelines

A modern, efficient and effective customs administration:

A. Strategic plan

1. associates its business community with the development of a strategic plan, looking forward three to five years, which describes its overall strategy and key priorities, supported by an annual management plan containing more detailed targets, objectives and performance measures;
2. publishes an annual review, up-dating strategy and reporting progress;

B. Workforce and structure

3. employs a highly professional workforce, which is recruited competitively, well trained, adequately paid and screened for enforcement risks, with written, standardised job descriptions and objectives, supporting transparent career development and promotion policies;
4. establishes an internal security unit, or is subject to an equivalent external body, to deal with issues of employee integrity. These arrangements should be known to the trade community, which should be given information enabling them to contact the appropriate security agency as and when necessary;
5. ensures that all employees having contact with the public carry proper identification, which should be shown on request;
6. trains officers to investigate complex frauds, and recommend appropriate action;

C. Cargo processing (General)

7. applies the Revised WCO Kyoto Convention and actively supports its regular review by the WCO Management Committee;
8. applies the WCO Convention on Temporary Admission (Istanbul Convention) or, if not applicable, the WCO ATA Convention and other related Conventions;

D. Cargo processing (Inwards)

9. Establishes immediate release control systems, based on advance submission of prescribed data and post entry audit, that enable the importer or agent to obtain the goods prior to the completion of administrative requirements and payment of duties taxes and fees, regardless of weight, size, type of operator or carrier or mode of transport;
- 10 gives the declarant the option to enter data either manually or electronically and comply with essential control requirements at a place different from the location of the goods;
11. applies a de-minimis regime, reviewed annually to take account of inflation, hereby certain goods, including documents, private gift packages and trade samples, not exceeding a certain value or weight, are exempted from import duties and taxes and from formal declaration procedures;
12. gives the importer the option to file entries himself or to use an authorized agent;
13. releases goods at carrier's point of arrival, without requiring their interim transfer to a government-operated or -designated warehouse;
14. uses selectivity, based on automated compliance measurement and risk-assessment and profiling systems, to target suspect consignments and so minimise the incidence of physical examinations;
15. operates a corporate surety bonding system, or other appropriate means, such as a duty- and tax-deferral system, to protect the revenue and ensure compliance with customs laws without unnecessarily delaying the release of goods;

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- 16. fixes, in the absence of any evidence of fraud, a reasonable limit on the time during which it can demand additional duties and/or the re-delivery of the goods;
- 17. develops the use of non-intrusive examination techniques, such as X-ray;
- 18. develops and applies performance standards to check that its processing and release of goods are timely and meet reasonable business needs;
- 19. replaces transaction-by-transaction treatment by account-based, post-entry procedures for importers with proven compliance histories and consistent import patterns (e.g., types of goods and origins);
- 20. has government authority to perform certain control functions, at the time of import, for other official agencies and links these agencies to customs automated systems and databases for targeting and risk-assessment purposes;
- 21. adapts its working hours to ascertained commercial needs and operational requirements, and operates any necessary overtime or other exceptional service systems on transparent cost bases negotiated with business clients;

E. Cargo processing (Outwards)

- 22. ensures that the statistical requirements for recording purposes are not applied in ways, or at times or places, that could significantly affect the efficiency of the export operation;
- 23. accepts, as far as possible, a commercial document, e.g., invoice, containing the necessary particulars, as the export declaration, in place of an official form;

F. Cargo processing (Transit)

- 24. applies appropriate international transit conventions, for example, those noted in Annex E.1 of the Kyoto Convention;
- 25. co-operates closely with other neighbouring customs administrations to assist effective control and facilitation of common transit traffic;
- 26. operates computerised systems, providing early, reliable notice of discharge of declarants', carriers' and guarantors' transit obligations and effective means of identifying and preventing fraud;
- 27. accepts that guarantees or deposits for the transit operation remove any need for supplementary undertakings or payments at points of entry;

G. Transparency of Administration and Regulation

- 28. publishes all customs regulations and makes them available to the public through the most modern and practical media, while ensuring that existing and new regulations and legislation are simple in form, content and presentation;
- 29. consults the trade community systematically, to obtain views on proposed new regulations and procedures, or amendments to existing requirements, and gives them timely notice of any eventual changes.
- 30. adopts a Memorandum of Understanding programme, based on that sponsored by the WCO, by which improved co-operation with the trade community is established in the areas of information exchange, security and training, with a view to more effective interdiction of customs fraud, in particular drug trafficking, infringements of intellectual property rights and threats to endangered species;
- 31. establishes an ombudsman, specialised in customs matters, as a medium for approaching the administration and a general information or office or section to deal with queries from the trading community;

H. Automation

- 32. provides automated systems for the payment of duties, taxes and other fees by electronic means.
- 33. operates a nationwide automated system to provide electronic filing facilities for the trade community in respect of declaration data to be submitted at import and export and for bank and corporate sureties in respect of duty and tax guarantees and surety bonds;
- 34. is able to transmit and receive data nationally and internationally, using appropriate international standards;
- 35. makes tariff and related information /data available to the trading community from an automated system;
- 36. establishes and operates an automated enforcement information system, using risk-assessment and other modern control techniques;
- 37. requires, as a matter of routine, in automated systems, only those data items which can be clearly linked to significant gains in customs operational efficiency;

I. Tariff classification and valuation

- 38. applies the WCO Harmonised System Convention;
- 39. applies the WTO Valuation Agreement;
- 40. issues binding pre-entry classification and valuation rulings, on request, which will be honoured by officers, throughout the customs territory;
- 41. identifies and makes available customs experts to advise the trade community on tariff classification, origin and valuation matters;
- 42. provides a sound, scientific basis for classification decisions through the use of laboratory analysis, equipment and technology;
- 43. publishes tariff classification and valuation rulings, either in printed form or on electronic media, and makes them available to traders and other customs administrations;

J. Origin

- 44. publishes current origin rules and rulings;
- 45. applies, in due course, the WTO Rules of Origin;

K. Disputes and sanctions

- 46. accepts and applies the penalty regimes, related to administrative settlement, set out in Annex H.2 of the Kyoto Convention;
- 47. favours the resolution of disputes with traders through conciliation and financial adjustment rather than recourse to courts;
- 48. provides the means for the trade community to question or appeal decisions, by local officials, to a higher level, within customs, and, eventually, to a court of law, settling minor violations, normally, at the local level;

L. International

- 49. is a WCO member and participates in WCO and regional customs activities;
- 50. shares information with, and provides technical assistance to, other customs administrations for enforcement and facilitation purposes;

M. Passenger processing

- 51. relies on passenger observation techniques and behaviour profiles rather than routine questioning of all passengers;
- 52. establishes benchmark standards for passenger processing times and checks performances with corresponding benchmarks in other customs administrations;
- 53. uses automation techniques, including EDI, to improve the efficiency and security of passenger processing, including, where appropriate, the capture of Advance Passenger Information (API) from machine-readable travel documents, leading to expedited passenger clearance;
- 54. uses a passenger processing system that is integrated with immigration and other control authorities, in order to avoid procedural duplication.