



WORLD CUSTOMS ORGANIZATIONS
EAST & SOUTHERN AFRICA
REGIONAL OFFICE FOR CAPACITY BUILDING

ESA Newsletter

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Happy New Year
2023

i.	Editorial.....	3
ii.	Regional Cooperation: Madagascar Hosts the 36 ESA Regional Steering Meeting.....	4
iii.	High Level Customs Digitalization Forum.....	6
iv.	Zimbabwe Officially Launched its Single Window Project.....	7
v.	The EU-WCO Origin Africa Programme Sets the Baseline for Support and Cooperation with SADC.....	8
vi.	Discussion Forum on Laws and Procedures Related to Identification of Suspicious Cases of Money Laundering at Customs on 01 Dec. 2022.....	9
vii.	Climate change: Is it Relevant to Customs.....	12
viii.	The WCO Supports the Efforts of Botswana Unified Revenue Service in Implementing Advance Rulings.....	13
ix.	Madagascar Sets Up an Advance Ruling Mechanism.....	14
x.	Tax Citizenship as a Prerequisite for the Population's Awareness of Customs Rights.....	15
xi.	The East African Community AEO Program Goes Wild.....	16
xii.	Fight Against Trafficking of Narcotics and the Cascading Effects of Drug Importation.....	18
xiii.	Zimbabwe Exercise Unit Declares War on Illicit Excisable Products.....	19
xvi.	The WCO Supports the Zambia Revenue Authority (ZRA) in Further Enhancing its AEO Programme	20
xv.	The COVID-19 Project Provides Practical Training on Disaster Preparedness to Angola Revenue Administration.....	21
xvi.	Zambia Revenue Authority (ZRA) Continues to Work with the WCO to Digitalize the Air Cargo Environment to Implement the TFA and Facilitate Trade.....	22
xvii.	WCO Data Analytics Capacity Building for Zambia Revenue Authority.....	23
xviii.	The WCO and Eswatini Host a National Workshop on the Harmonized System	24
xix.	Malagasy Customs Towards Effective Implementation of a Transparent and Competency - Based HRM System.....	25
xx.	Women's Economic Empowerment in The Context of Cross Border Trade.....	26
xxi.	ROCB Insights.....	27
xxii.	Research Book Out Now!.....	29

Editorial

Out with the old, in with the new! Happy New Year 2023! Our dear readers, the year 2022 had a pomp of flaming colors as we made the days count rather than count the days. Well, we do not lose sight that there was COVID-19 but we choose to look at the positive side of life as we set forth! We are thankful for all our accomplishments which would not have been possible without the support of our members, stakeholders and partners. We can't wait to see what you do in 2023! As the WCO's 2023 theme prescribes, here's to a special year of **Nurturing the next generation: promoting a culture of knowledge-sharing and professional pride in Customs.**

In this first edition, we share events of a packed quarter, for us in the region and the members. Madagascar hosted three regional meetings – the Regional Steering Group, the Finance and Governance Committee, and the Regional Training Centres' heads meetings. And Madagascar will be hosting us again this May. We also held our Regional Digitalization Conference, Rwanda being the pioneer hosts! We hope to do it again this year! So, please let us know if you are willing to have us coming into your lovely nation. Zimbabwe, on the other hand, launched its Single Window Project bringing together 9 cross border agencies. Mauritius meanwhile held a webinar on 'Law and Procedure related to Identification of Suspicious Cases of Money Laundering at Customs'.

As you delve in, you will see how climate change is relevant to Customs, read about advance rulings implementation in Botswana & Madagascar as well as take note of the huge strides made by Angola's Tax Citizenship programme in creating awareness of Customs rights and efforts made towards strengthening its disaster preparedness. Herein too are articles on the EAC AEO programme; Seychelles' ongoing fight against narcotics and drug importation; Zimbabwe's raging war against illicit excisable products; and Zambia's digitization of its air cargo environment, enhancing its AEO programme and building on its data analytics capacity. We are also happy to share with you more details on the WCO & Eswatini's Harmonized System workshop; Madagascar's implementation of Transparent and Competency-Based HRM System; Malawi enhancing its Post Clearance Audit; and Uganda empowering women in the context of Cross Border trade...among many more captivating stories.

As the year sets in motion, we continue to aspire to be on the front line to bring to you more insightful ESA stories all year round and continue thanking all the Members, Regional Economic Communities, stakeholders and development partners for their solid contributions through their delightful articles.

Enjoy the read.



Mr. Larry Liza, Director

Acknowledgement

Angola Tax Administration
Botswana Unified Revenue Service
Eswatini Revenue Service
Madagascar Revenue Authority
Malawi Revenue Authority
Mauritius Revenue Authority
Rwanda Revenue Authority
Seychelles Revenue Commission
Zambia Revenue Authority
Zimbabwe Revenue Authority
East African Community
South African Development Community
World Customs Organization

Editorial

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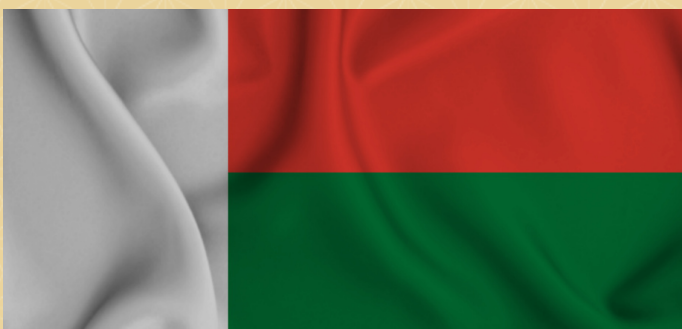
Regional Cooperation: Madagascar Hosts the 36th ESA Regional Steering Meeting

Madagascar hosted the 36th meeting of the Steering Committee of the Regional Capacity Building Office of the World Customs Organization (WCO) in Eastern and Southern Africa (ESA) from 23rd to 25th November 2022. Madagascar hosted this important meeting of ESA Customs for the first time. Representatives of Customs administrations from the 24 ESA Member countries, including the host country, Madagascar, took part in the meeting, which was held at the Radisson Blu Antananarivo Hotel. WCO regional and central officials also attended the event.

This meeting of the Steering Committee is held twice a year and provides an opportunity to review the progress of the Regional Capacity Building Office (ROCB). The ROCB is a regional office set up to support and assist the Customs administrations of member countries in their capacity building missions.

"Our region is particularly fortunate to have a dynamic regional office that listens to member administrations and is concerned with the constant improvement of the quality of trade that takes place there," said Lainkana Zafivanona Ernest, Director General of Malagasy Customs at the opening ceremony of the meeting on Wednesday, 23rd November 2022 at the Radisson Blu. "It is an important asset to have such a quality of international cooperation and it strengthens the means available to the Malagasy Customs to achieve its objectives," said the Secretary General of the Ministry of Economy and Finance, Bien-Aimé Raoelijaona.

The efforts to modernize the Malagasy Customs, based on the strategic plan, are further appreciated in the light of the ESA Regional Strategy for the period 2022 - 2025. Trade facilitation, economic competitiveness and protection of society are all concepts that underpin the measures taken by Malagasy Customs for a more modern, evolving, partner-oriented and efficient administration.



High Level Customs Digitalization Forum...1/2



The forum, themed **"Leveraging on ICT to boost Intra-African trade"** was hosted by Rwanda Revenue Authority on the 3rd & 4th November 2022. This forum was organized by the World Customs Organization, East and Southern Africa Regional Office for Capacity Building (WCO ESA ROCB) in conjunction with the African Union Commission (AUC), and with the support of GIZ under the Technical Assistance Facility (TAF-EU).

This forum aimed at discussing trends in digitalization at national, regional and global levels and share best practices among key stakeholders, including the private sector, Regional Economic Communities (RECs), Partner Government Agencies and the African Union Commission as well as the African Continental Free Trade Area.

The forum had more than 100 participants from across the world. Participants from various member Customs administrations, WCO ESA Regional Training Centres (RTCs), the WCO, the African Union, Regional Economic Communities (RECs), the private sector, and other cooperating partners.

This forum was also graced by the presence of a high level delegation including the Minister of Information and Communications Technology, Rwanda, Hon. Paula Ingabire; the WCO ESA Vice Chair,

Mr. Batsirai Chadzingwa, Zimbabwe; Deputy Commissioner General, Rwanda - Mr. Kaliningondo Jean-Louis; and the WCO ESA ROCB Director, Mr. Larry Liza.

WCO ESA ROCB Director, Mr. Larry Liza, welcomed the delegates to the conference and thanked the people and Government of Rwanda for hosting the first ever High Level Customs Digitalization forum in the region. He highlighted the ESA Governing Council's decision to hold this forum and was glad that this has come to pass with the support of GIZ and AUC. He also thanked the organizing team.



High Level Customs Digitalization Forum...2/2

Summary Outcomes and Policy Recommendations

1. Governing Council (GC) is invited to consider the organization of a High Level Customs Digitalization Forum for the ESA region on an annual basis in collaboration with Technical Partners with the objective to share experiences and best practices and also identify possible challenges and potential solutions.
2. Governing Council (GC) is invited to consider the development of an ESA Customs Digitalization Strategy and also mobilize resources to implement same with the collaboration of RECs and Technical Partners.
3. Governing Council (GC) to request the AfCFTA Secretariat to build the capacity of the region (customs administrations and relevant private sector) on the e-tariff book.
4. Governing Council (GC) is invited to urge Customs administrations to make timely and reliable information easily available to the private sector.
5. Governing Council (GC) is invited to urge Customs administrations to develop/roll out specific customs-related and gender friendly business technologies (Customs single window; simplified self-service declaration form; NII technology; etc) for MSMEs.
6. Governing Council to urge Customs administrations to endeavor to implement modern emerging technologies such as artificial intelligence; drone technology; cargo tracking solutions with more cost friendly disposable seals; cloud computing; advanced wireless technologies; smart border systems; e certificates of origin; advance passenger information and NII equipment leveraging on efforts by RECs and in collaboration Technical Partners.
7. Governing Council is invited to urge RECs to expedite interconnectivity of the various customs administrations as this will also help data exchange and sharing of information at a continental level in the context of the AfCFTA.

9. Other recommendation: There is need to utilize and customize the WCO eCommerce package and tools while leveraging on technology and joint initiatives to stop revenue leakages and illicit flow of goods.



Zimbabwe Officially Launched its Single Window Project



The Zimbabwe Revenue Authority officially launched its Single Window project in June 2022, which is a 3-year project which involves bringing on board 9 cross regulatory agencies involved in cross border trade under this 1st phase of the project.

The official launch was presided over by the Commissioner General of the Zimbabwe Revenue Authority, Ms Regina Chinamasa, who delivered the keynote address on behalf of the Secretary of Finance and Economic Development, Mr George Guvamatanga.



ZIMRA Commissioner General, Ms Regina Chinamasa

A single window is a facility that allows parties involved in trade and transport to lodge standardized information and documents with a single entry point to fulfil all import, export, and transit-related regulatory requirements. The system allows this electronic information to be submitted once. The electronic single window aims to expedite and simplify information flows between trade and government and bring meaningful gains to all parties involved in cross-border trade.

The internationally accepted definition of a single window is provided by the UN/CEFACT Recommendation No. 33, on "Establishing A Single Window" which states:

"A Single Window is defined as a facility that allows parties involved in trade and transport to lodge standardized information and documents with a single entry point to fulfil all import, export, and transit-related regulatory requirements. If information is electronic, then individual data elements should only be submitted once"

The electronic single window will be managed centrally by a lead agency, enabling the appropriate governmental authorities and agencies to receive or have access to the information relevant for their purpose. The Zimbabwe Revenue Authority (ZIMRA) was appointed as the Lead Agency at ports of entry, and as such it is the lead agency in the implementation of the Zimbabwe Electronic Single Window.

The implementation of a single window was agreed upon on 17th November 2016, when all relevant Government Ministries and border agencies signed an Interagency Agreement on the establishment and Implementation of a Single Window Facility. The project was officially launched on 10th June 2022 by the Commissioner General, Ms Regina Chinamasa, and was well attended by all concerned stakeholders from both private and public sector.

The project is taking an incremental development approach with agencies being incorporated in the system in phases.

There are many benefits to Government, Private sector, and the citizens of the country. However, it is envisaged that the Zimbabwe Electronic Single Window will not only make it easier for traders importing and exporting goods to comply with all requirements for all concerned Border Stakeholders, by allowing for the electronic submission of clearance documents once, it will also provide importers/exporters with a single response to their clearance request.

The system will also reduce the clearance time at ports of entry and increase transparency by helping to ensure clearance data is accurate, reliable and available online for all related parties.

Author: Adrian P. Swarres
Single Window Project Manager
(Zimbabwe Revenue Authority)

The EU-WCO Origin Africa Programme Sets the Baseline for Support and Cooperation with SADC



The World Customs Organization (WCO), in partnership with the Southern African Development Community (SADC), held a regional consultation in Gaborone, Botswana, from 21st to 25th November 2022 under the framework of the EU-WCO Origin Africa Programme funded by the European Union (EU).

The objective of this consultation was to address the state of play on the application of rules of origin (RoO) in the region and explore avenues of cooperation between the WCO and SADC, as well as define the support activities to SADC and its members under the EU-WCO Origin Africa Programme; The consultation was followed by a technical workshop conducted by WCO experts to support the alignment of rules of origin to HS 2022.

In her opening remarks, Ms. Jeanette C. Makgolo, Commissioner General of Botswana Unified Revenue Service, addressed the consultation meeting, stating that RoO are a crucial part of the known three pillars of Customs and international trade (the others being Valuation and Classification). She further commended the SADC Secretariat for taking a step towards updating the SADC Appendix on RoO which will ensure consistency in the application of RoO within the structure of the HS, and thanked the WCO and the EU for the continuous collaboration and support. Ms. Delphine Aupicon representing the EU Delegation in Botswana, presented the EU-WCO Origin Africa Programme's objectives and confirmed the European Union's commitment to supporting programmes in SADC and Africa at large.

During the consultation, the SADC Secretariat presented their Trade Facilitation Programme and its role in promoting intra and extra SADC Trade, the SADC objectives of the Free Trade Area and the SADC Industrialization Strategy, including the state of play on RoO within the SADC region. The meeting discussions built upon the presentation from the SADC Secretariat and concluded with a matrix of action plan which covers activities to be undertaken at the regional and national level under the EU-WCO Origin Africa Programme, including recommendations for capacity-building and awareness-raising activities on RoO for government officials and the private sector.

In closing, the SADC Secretariat thanked the World Customs Organization for their technical support and the European Union for their commitment to support the SADC Region in various sectors through the implementation of various programmes.

This consultation is the second one in the region after the ECOWAS meeting that took place on October 2022. The EU-WCO Origin Africa Programme will conduct further consultations with other Regional Economic Communities (RECs) to provide meaningful and targeted capacity building and technical assistance in implementing the AfCFTA Agreement, EPAs, and other FTAs as well as exploring other opportunities for streamlining processes in Africa.

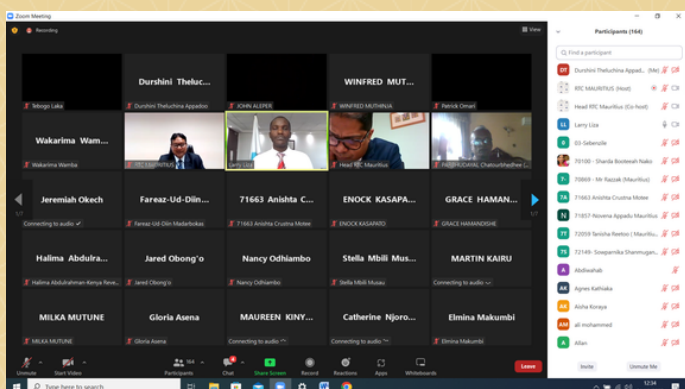
For further information, please contact
EU-WCORoOAfrica.Program@wcoomd.org

Discussion Forum on Laws and Procedures Related to Identification of Suspicious Cases of Money Laundering at Customs on 01 Dec. 2022...1/2

In line with the implementation of the WCO ESA Regional Strategy, RTC (Mauritius) organized a regional webinar entitled "Discussion forum on Laws and Procedures related to Identification of Suspicious Cases of Money Laundering at Customs" on 1st December 2022. The aim is to build and sustain capacity of customs officers in the ESA Region to effectively deal with identification of suspicious cases of money laundering in their respective customs administrations.

An invitation for participation was sent to the 24 WCO ESA Member States to which 20 responded positively. There were a total of 276 registrants on the Zoom Platform from the following countries: Angola, Burundi, Comoros, Eswatini, Ethiopia, Kenya, Lesotho, Madagascar, Malawi, Mauritius, Mozambique, Namibia, Rwanda, Seychelles, South Africa, Tanzania, Uganda, Zambia, and Zimbabwe. It is to be noted that more than 50% of the participation was recorded from Kenya and two agents from the US Drugs Enforcement Agency (DEA) also participated as observers in the webinar.

The webinar provided a very good platform to discuss and share experiences on matters relating to Money Laundering while the question time was mostly devoted to issues relating to cross-border transportation of currency and the procedures and practices for dealing with money laundering in Mauritius.



MRA Team for the Regional Webinar: "Discussion Forum on Laws and Procedures related to Identification of Suspicious Cases of Money Laundering at Customs"

In his welcome address, Mr. Larry Liza, Director WCO ESA ROCB congratulated RTC Mauritius for this excellent initiative and praised the high level of participation from ESA Member countries which highlights the interest and potential in this area. He also emphasized on the issues of money laundering arising, especially in Customs, which were raised as a matter of concern by the Commissioners of Customs of the ESA region.

The webinar was facilitated by in-house specialists on the subject from Customs and Legal Services Departments of MRA and focussed on the following themes:

1. **Introduction to Money Laundering (ML) – Stages in ML and Criminal Proceedings** (Mr Y. Ramtohol, Legal Counsel, MRA);
2. **Legal Framework – Financial Intelligence and Anti-Money Laundering Act (FIAMLA) and relevant provisions under the Customs Act** (Mrs S. Potayya Meettook, Legal Counsel, MRA);
3. **Procedures at the Mauritius Revenue Authority (MRA) under Section 131 A of the Customs Act** (Mr R. Bhunjun, Team Leader MRA Customs); and,
4. **Trade Based Money Laundering – Overview and Red Flags** (Mr. S. Fokeer, Team Leader, MRA).



Mr. Larry Liza,
Director, WCO ESA ROCB

Mr. Liza added that it has been noted that in some cases Customs is dragged in money laundering activities while operating in conjunction with other border agencies in the context of Coordinated Border Management. Moreover, the proceeds of crimes, illicit drugs trafficking and terrorist financing are transported across the borders by Organized Criminal Groups (OCGs), Professional Money Laundered (PML),

Discussion Forum on Laws and Procedures Related to Identification of Suspicious Cases of Money Laundering at Customs on 01 Dec. 2022...2/2

Terrorist Financing Networks with the complicity of border agencies and in some cases Customs as well. He concluded by saying that Customs of the region should continue to play their key role in ensuring security, enforcement and compliance in this area.

In his keynote address, Mr. Dhoojanaden Maunikum , Director Human Resources & Training, MRA stressed on his commitment as Head of RTC Mauritius to build capacity of customs officers of the ESA region. In this regard, RTC Mauritius, with the support of the ESA ROCB, has delivered a variety of training courses in the area of compliance and enforcement for the benefit for ESA Member countries in areas such as enforcement of Intellectual Property Rights, Identification of New Psychoactive Substances and Profiling Techniques, amongst others.

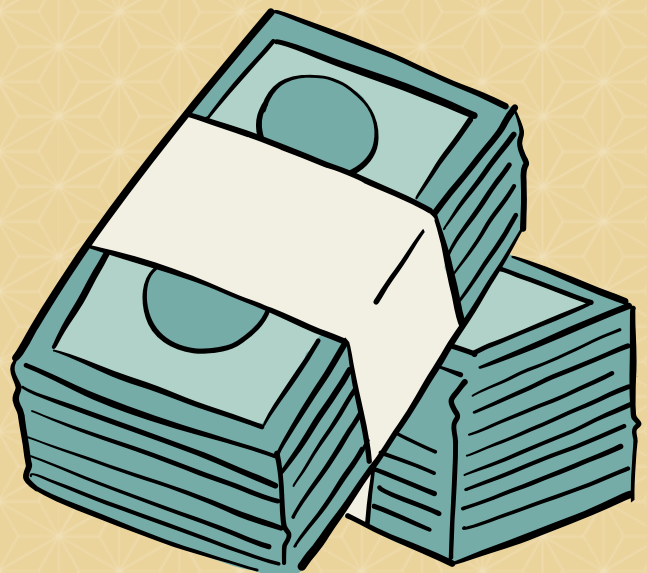


Mr. Dhoojanaden Maunikum,
Director Human Resources &
Training, MRA

Mr. Maunikum emphasised that the webinar would deal with important aspects of money laundering, and moreover, drug trafficking and money laundering are closely linked to financial crimes. The proceeds of drug trafficking are most of the time laundered to deter traceability by the authorities. He highlighted that a series of such webinars for the region will follow to provide a platform for the sharing of information and best practices in the region. On a second note, Mr. Maunikum reminded the audience that RTC Mauritius will continue to invest for the region and provide the services of its experts in required fields whenever required. He conveyed his best wishes for fruitful discussions and good sharing of experience on this important topic, which is a challenge for many customs administrations, and the government at large. He concluded by saying that active participation in the webinar will enhance synergy amongst member

countries and agencies involved in the fight against money laundering.

Mr. Samuel Wachiuri, Finance Officer at WCO ESA ROCB concluded the webinar by thanking RTC Mauritius for this initiative, and all the participants for their constructive sharing of experiences on money laundering.



36th ESA Regional Steering Group Meeting



The 36th East and Southern African Region (ESA) Regional Steering Group (RSG) Meeting was held from 23rd to 25th November 2022 in Antananarivo, Madagascar. The meeting was attended by representatives from thirteen Member Customs Administrations of the World Customs Organization (WCO) ESA Region, the Regional Office for Capacity Building (ROCB), the WCO Secretariat, the Regional Training Centers and the Regional Intelligence Liaison Office.

The Director General of Madagascar Customs, Mr. Ernest Lainkana, welcomed all the delegates to Madagascar. In his remarks, he emphasized the need for continuous capacity building support to enhance Customs professionalism in the region. He added that the region is fortunate to have a dynamic ROCB, attentive to Member Customs Administrations' needs, and appreciated the support the WCO has been providing in the region to improve Customs Administrations' efficiency.

Mr. Ramanampanoharana Andry, the Secretary General of the Ministry of Economy and Finance of Madagascar, formally opened the meeting. In his opening remarks, Mr. Andry highlighted, among other things, the current context of globalization, in which Customs are incessantly called to adapt and be agile in responding to emerging global trade issues. He acknowledged the importance of Customs Administrations working together to ensure fair trade treatment, trade facilitation and efficient revenue collection.

During the meeting, the ROCB presented a comprehensive report highlighting major work undertaken in the region after the last meeting of the RSG held in May 2022. The progress and achievements in the context of the ESA Regional Strategy (2022-2025) were reported and discussed.

The meeting was very interactive and provided the opportunity for the delegates to share national practices and approaches relating to different topics such as (a) trade facilitation and integration, (b) efficient revenue mobilization and Customs modernization, (c) security, enforcement and compliance and (d) professionalism and partnership, allowing delegates to make contributions about the topics.

The WCO Secretariat made a presentation updating the meeting on some recent initiatives and emerging matters. In the presentation, delegates were informed that the WCO Council Sessions, held in June 2022, approved the WCO Strategic Plan (2022-2025) with the respective annual implementation plan. Furthermore, the Secretariat listed key emerging topics being discussed in WCO meetings, namely Data Analytics, Green Customs and Fragile Borders. The Secretariat shared with the meeting updated information concerning WCO capacity building work carried out in the region and others aspects, including regional accreditation issues, which the delegates considered important matters for the region.

For more information, please contact
capacity.building@wcoomd.org



Climate change: Is it Relevant to Customs

By Innocent Murunganwa - ZIMRA

The 27th Conference of the Parties to the United Nations Framework Convention on Climate Change (COP27) ended on 20th of November 2022 in the Egyptian city of Sharm el-Sheikh. World leaders spent days discussing climate change and how it is affecting the world in many ways which include rising temperatures and increases in natural disasters. In all these discussions, does Customs have a role to play to help reduce the ever-increasing dangers of climate change?

Customs is at the centre of trade in most of the products that are causing devastating changes to the climate and it maintains records of the imports and exports of these products. It is imperative therefore for Customs Administrations to maintain accurate statistics of trade in products that are harmful to the environment or that contribute to climate change so that policymakers are well informed and their decisions are backed by data. HS 2022 has specifically split some of these products by unbundling some commodity codes but this can also be done through Tariff splits at the national level to clearly identify these products which makes it easy for traders to classify them.

The use of clean energy should be everyone's priority including Customs Administrations. Where possible Customs Administrations should promote the use of solar energy in their operations to reduce carbon emissions from the use of electricity generated using fossil fuels.

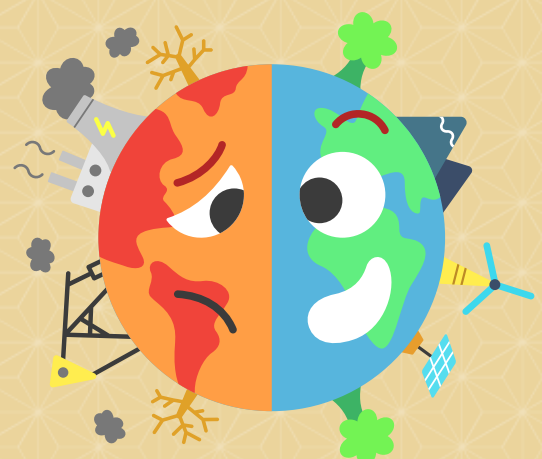
Reduction in the number of documents required by Customs, automation and promotion of paperless trade go a long way in reducing the amount of carbon emissions that are harmful to the climate. Production of paper causes environmental challenges through cutting down of trees and the use of fossil fuels in paper production value chains.

Enforcing import and export controls on Ozone Depleting Substances for example remains the duty of Customs and the same applies to all the other products that have been identified as harmful to the environment. Other examples of controls that have to be enforced by Customs may include restrictions on vehicles that do not comply with certain carbon emission standards, restrictions on products that do not meet certain energy efficiency levels, restrictions on the movement of hazardous waste

and enforcement of payment of Carbon import tariffs on certain goods to raise revenues that will help in the fight against climate change.

Where natural disasters happen as a result of climate change, Customs Administrations should be visible by offering expedited clearance facilities to humanitarian aid. This will ensure that Customs processes are responsive to the current challenges facing the world compared to remaining rigid and stuck in the "business as usual mode."

It is everyone's responsibility to fight climate change and Customs Administrations should join the rest of the world in ensuring that their processes do not leave carbon footprints that may be difficult to deal with in the future. Customs processes should continuously evolve to take into account the recommended methods of looking after the environment to prevent natural disasters caused by climate change.



The WCO Supports the Efforts of Botswana Unified Revenue Service in Implementing Advance Rulings



Under the framework of the EU-WCO Rules of Origin Africa Programme, funded by the European Union, the World Customs Organization (WCO), in partnership with Botswana Unified Revenue Service (BURS), held a technical assistance workshop on Advance Rulings in Gaborone, Botswana, from 28 to 30th November 2022 with the participation of Customs officials from Classification, Valuation and Origin, within the Customs Services Division. The workshop's objective was to assist BURS with reviewing the draft Advance Ruling guidelines document and enhancing their knowledge and application of advance rulings.

The workshop was officially opened by the BURS General Manager (GM), Technical Services, Mr. Molemi Pule who highlighted that implementing the advance ruling is part of Botswana's efforts to promote trade facilitation and adherence to international obligations.

The WCO, under the EU-WCO HS Africa Programmes has been working with BURS experts for over a year through a series of workshops and consultations to fast-track the implementation of advance rulings based on the WCO recommendations and guidelines as well as the WTO-TFA provisions. The assistance under the RoO Africa programme complements the work conducted by the HS Africa programme team and intervenes to give more substance and comprehensive approach in the implementation of advance rulings also from origin perspective. The workshop discussions concluded with the draft advance rulings guidelines that shall be submitted to BURS management for finalization and validation.

In closing the workshop, the BURS thanked the WCO and EU for the partnership and the continuous technical support, on various customs matters stating that this workshop focusing

on reviewing the draft Advance Ruling guidelines is a key milestone to assist Botswana in implementing advance rulings that shall provide transparency and predictability to private sector partners.

The EU-WCO Rules of Origin Africa Programme will continue its work with the BURS on advance ruling and enhancing Customs officials' knowledge of rules of origin through capacity building for efficient implementation.

For further information, please contact;
EU-WCORoOAfrica.Program@wcoomd.org



Advanced Rulings

Madagascar Sets Up an Advance Ruling Mechanism



The promotion of trade facilitation through partnership with the private sector is one of the priorities of the Malagasy Customs 2020-2023 strategic plan. This vision aligns with the roadmap for the implementation of the WTO Trade Facilitation Agreement (TFA) that Madagascar ratified in 2016. Thus, in collaboration with the Global Alliance for Trade Facilitation (GATF), the Malagasy Customs has moved towards the implementation of an advance ruling mechanism in terms of tariff classification and origin, the launch of which was celebrated last July.

The purpose of this mechanism is not only to strengthen the transparency and predictability of the processing of customs operations, but also to guard against fraud for importers and exporters in Madagascar, where efforts are still to be made in terms of tax compliance. These are the messages that were conveyed to customs officers and private sector operators during the awareness campaign on advance ruling. The customs administration is prepared to accommodate this new mechanism by creating a unit specifically responsible for the advance ruling. A technical committee on tariff classification and origin has also been formed, thanks to the support of the World Customs Organization, as part of the HS-Africa program. Malagasy Customs is confident that the implementation of the advance ruling will strengthen the trust of operators in Customs, like all trade facilitation measures aimed at transparency."



ADVANCED RULINGS

Tax Citizenship as a Prerequisite for the Population's Awareness of Customs Rights

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The subject of tax citizenship regarding customs duties and their composition is, in fact, one of the great current issues for the civilizations of the people for harmonious and sustainable development. It becomes increasingly important to understand these concepts for the solidification of a fairer society, because it allows the contribution and awareness of the populations, generating revenue for the satisfaction of collective needs.

We emphasize that in the happiest countries in the world, such as Finland or Denmark, the tax burden is one of the highest in the world, but happiness is guided by the effective reciprocity between the balance of tax payment and the return of the same, through good education, health, basic sanitation, and others; thus, due to the progressive tendency of the patrimonial states for fiscalists, that is, the realization of public expenses based on tax revenues, tax citizenship is preponderant.

Customs duties have contributed significantly to human civilization, as they have served to drive the progress of civilization; they are necessary for the maintenance of societies, and are directed at all those who engage in commercial acts, acquisition of goods, provision of services and consumption, mining, gaming, obtaining income, obtaining or enjoying real estate, importing, and others.

The assessment of a society is made by the way in which taxes are levied and the impact they have on societies. The duty to pay taxes is made by the analysis of the State's public expenses, which are huge, from security, hospitals, schools, dams, energy, among others.

The fulfillment of the duties results from an obligation to society, therefore, the construction of a society must be done by the fulfillment of tax obligations, setting a good example of citizenship before others, since tax citizenship presupposes living in society, respecting some rules, among them paying the taxes. Let's all be good citizens, paying taxes is an act of citizenship.

Tax

Citizenship



The East African Community AEO Program Goes Wild...1/2

AEO In Combatting Illegal Wildlife Trafficking



When the Authorised Economic Operator (AEO) program was conceived as one of the partnership programs between Customs and Business (Traders), the main idea was that of combatting terrorism and illegal shipment of materials that can harm society. "How do we increase Customs effectiveness in detecting illegal materials along the international trade supply chain without stifling but instead facilitating trade?", was the big question at the time. Improving the effectiveness and efficiency of Customs Controls to achieve growth in sustainable trade, has therefore been the goal of the AEO program ever since 2005 when the SAFE was adopted by the World Customs Organization (WCO) Customs Council.

The EAC in collaboration with WCO, and with support from Swedish International Development Agency and Trademark East Africa, established a regional AEO program aimed at securing the supply chain and facilitating trade. As the program continues to mature, it is now coming out that the application and the benefits exceed what was originally thought. Depending on the circumstances and the need, the AEO program is a versatile instrument that can help improve the supply chains of many industries. The issue is the identification and adaptation to get the right solution through the program.

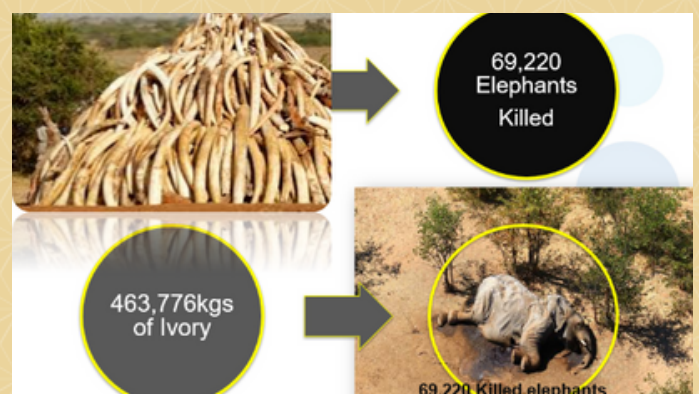
The problem of vulnerability of the supply chain in the EAC has been multipronged; this includes the issue of illicit drugs, narcotics, counterfeits, proliferation of arms and ammunition across borders etc. These are fueling the problems of narcotics and substance abuse among the young and old, terrorism, substandard goods, and many other problems that EAC governments are battling.

One area that had not been focused on, from the Customs perspective has been the Illegal Wildlife Trade or

IWT as commonly referred to by the industry players. IWT is now one of the biggest problems that the world is facing. It is leading to the extinction of many endangered species of wildlife around the world. The East African region is home to some of the most sought-after wildlife species and is facing the reality of losing these species to IWT. Some of the most endangered species include The African Elephant which is being killed for its Ivory, the Pangolin; which is being killed for its scales, the rhinoceros, which is being destroyed for its horns; and many others including the African lion, snakes, tortoises, lizards, birds, etc.



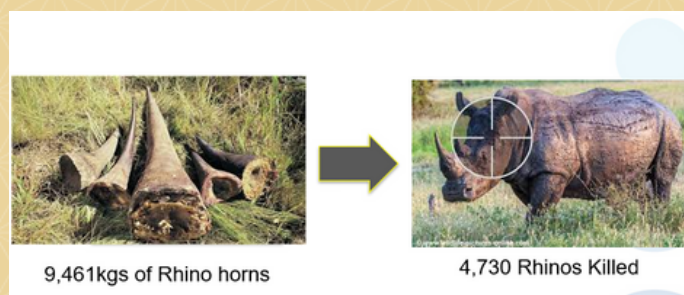
According to statistics from TRAFFIC International, more than 138,000 pieces of ivory was intercepted between the year 2007 to 2021, implying more than 69,000 killed elephants; 9,461 kgs of rhino horns equivalent to 4,730 rhinos killed and 394,925 kgs of pangolin scales equivalent to 394,925 Pangolins killed. These figures are staggering, and research shows that they passed through the mainstream supply chain! How does such a huge quantity of illegally traded wildlife products pass through our supply chains without detection with all the Customs and other regulators' controls in place? What does this say about the effectiveness of Customs controls? Definitely, there is a gap that needs to be filled immediately. The Question however is, 'how shall we fill the gaps?'



The East African Community AEO Program Goes Wild...2/2

It's clear that Customs and all the agencies need to step up their effectiveness in fulfilling the objective of "Protecting Fauna and Flora", and our Natural Heritage against destruction through illegal trade. As is the case with all illegal trade that goes through the supply chain, IWT exploits the challenges of limited resources available to Customs and other regulatory agencies, against the huge volumes, to sneak the prohibited and restricted products along the supply chain without being noticed. There is, therefore, need to increase the chances of detection! Well, how do we do it?

When we ask that question, that is where the AEO program steps in. For it is a fact that while illicit materials are smuggled through the supply chain, there are a few players who are aware of their movements. Somebody must have seen these things to the point of either concealing or stuffing them into a container. However, these never get to the knowledge of Customs and other regulators because of the inherent weaknesses in the supply chain operators' practices. The AEO program helps the supply chain operators to enhance their systems to increase the chances of detection of such goods, and therefore, avoid being unwitting accomplices in the criminal enterprise. The program, through a partnership arrangement, helps Customs and other regulatory agencies to support the private sector operators and vice versa, in strengthening and making the supply chain robust and resilient against manipulation for illicit trade. If we can get more players to embrace the AEO program, then the vulnerability of the supply chain will be greatly reduced.



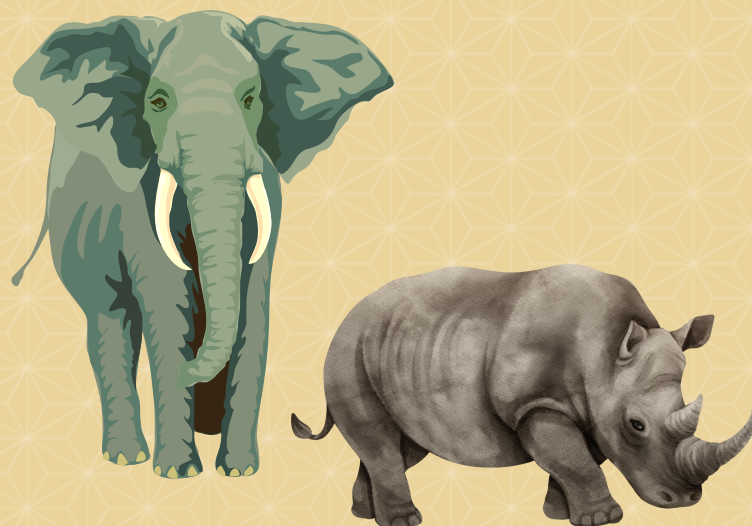
With this principle in mind, the EAC AEO program is collaborating with the WCO, East African Wildlife Agencies, TRAFFIC International (East Africa), USAID, GEF, UNDP, Global Wildlife Program, and other wildlife conservation intergovernmental and Non-Governmental organizations, to expand the scope and focus on IWT as one of the critical areas.

Workshops to raise awareness were conducted in Uganda, Kenya and Tanzania, in line with the statistical report that shows that the problem is majorly concentrated in these three EAC countries that form part of "the gang of eight" in accordance with the CITES Standing Committee's observation of March 2013. The workshops were meant to raise awareness of the AEO program as one of the means through which illegal wildlife trade can be reduced and to encourage supply chain players to embrace it. Altogether 3 physical and 3 online workshops were held for supply chain actors based at Kampala, Mombasa and Dar es Salaam Ports. Under the same collaboration arrangement, an online course was also developed to raise awareness and provide some basic knowledge about the AEO program to the supply chain operators. The course is freely available at <https://aeoeastafrica.org/login/index.php>

The application of the AEO program in combating illegal wildlife trade demonstrates the vast opportunities that the program offers in the area of the security and facilitation of the International Trade Supply Chain. If fully embraced by more than 50% of the operators, the AEO program can raise Customs effectiveness and efficiencies and drastically reduce illicit movement of trade along the supply Chain.

For more information on the EAC AEO Program: <https://www.eac.int/customs/eacaeo>

Author: **Martin Ojok**
 Regional Project Manager
 EAC Regional AEO Program



Fight Against Trafficking of Narcotics and the Cascading Effects of Drug Importation

Fight against trafficking of narcotics and the cascading effects of drug importation was a training being delivered to a group of Customs Officers from the Seychelles Revenue Commission (SRC) by two expert facilitators; Mr. Xavier Angus and Mr. Johan Daval, from the Réunion Islands.

Launched on Monday, 12th December, the training set to provide the Customs Officers with the basic knowledge and skills required in detecting possible narcotics trafficking as well as fraudulent documentation for parcels received through post and courier services.

Made possible by the Seychelles French Embassy in collaboration with the Ministry of Foreign Affairs and Tourism, the Regional Director for Customs in Reunion and the Seychelles Revenue Commission, the capacity development sessions scheduled for five days aimed to further elevate Seychelles competencies towards border protection and the fight against illegal drug trade.

Addressing the dignitaries and participants at the opening ceremony of the training, Director for Seaport Enforcement, Mr. Francois Ally expressed his gratitude to the Seychelles French Embassy for their endless support in facilitating the communication with the facilitators in Réunion Island, enabling the successful delivery of the training in Seychelles. Mr. Ally further explained that the training would not only enhance the ability of the Customs Officers to detect, report and fight against drug trafficking within the region, but also enable the officers to better address drug-related threats and challenges to effectively maintain border protection.

On her part, H.E Mrs. Olivia Berkeley-Christmann thanked SRC for their hospitality and for being keen to welcome such opportunities as and when it arises, to which she hopes would certainly be implemented as part of the everyday duties of Customs Officers.

Exploring future areas of collaborations and strengthening relationships, ahead of the start of the training, SRC executives from both Tax and Customs Division also had the chance to meet and engage in fruitful discussions with the newly accredited Ambassador of France to the Seychelles, H.E Mrs. Olivia Berkeley-Christmann along with the two experts.

For more information, please contact the undersigned:

Seychelles Revenue Commission 3rd Floor, Maison Collet, Victoria



Zimbabwe Exercise Unit Declares War on Illicit Excisable Products



Zimbabwe has seen a significant increase in the number of excise manufacturers in recent years. However, this also resulted in the mushrooming of illegal manufacturing. In an endeavour to improve excise compliance, the Zimbabwe customs Administration, which is responsible for excise management, has intensified excise compliance activities. This includes carrying out excise audits and patrols. As a result, the Excise Management Unit seized 5520 cases of spirits that had been illegally

It is one of ZIMRA's mandates to protect civil society from harmful products

manufactured. The spirits were intercepted in various cities and towns around the country. It was discovered that the spirits had been manufactured using industrial ethanol which is not suitable for human consumption. Furthermore, the manufacturer was not licensed to manufacture alcoholic spirits. In terms of the law, for one to manufacture alcoholic beverages, they have to be licensed by the Commissioner in terms of the Customs & Excise Act.

'Illicit' alcohol is produced illegally, outside of the approved and regulated production processes of registered and legitimate manufacturers. The spirits may be unbranded and doesn't comply with standards that ensure the quality and safety of products and sometimes produced using industrial ethanol or from methylated spirits. The effects on human health are always adverse.

In addition to the health effects of illegally manufactured spirits, the country is losing out on revenue (Excise duty) because the product is not accounted for and usually sells far less compared to products from a registered manufacturer.

This may lead to the registered manufacturer reducing production resulting in reduced excise duty collection. The production and consumption of illicit beverages is also linked to other illegal activities such as money laundering. It is therefore the duty of the Customs & Excise Administration to put in place adequate measures to control the production of spirits.



The WCO Supports the Zambia Revenue Authority (ZRA) in Further Enhancing its AEO Programme

The WCO organized a five-day capacity building mission from 14th to 18th November 2022 in Lusaka, Zambia. The purpose was to enhance Zambia's Authorized Economic Operator (AEO) programme and develop the necessary skills to conduct AEO security criteria validations in line with the WCO SAFE Framework of Standards and Article 7.7 of the WTO Trade Facilitation Agreement (TFA). The mission was organized under the framework of the WCO's Accelerate Trade Facilitation Programme, which is financially supported by the United Kingdom's HM Revenue & Customs (HMRC).

The AEO mission, which was supported by WCO Experts from South Africa and the United States, included conducting two onsite AEO security validations at traders' premises. The pilot companies validated are current ZRA Customs Accreditation Compliance Programme (CACP) members. Through the hands-on validation process, participants received practical technical training and insight on the application of validation techniques to ensure the WCO AEO security criteria are met, which includes cargo security, premises security, personnel security, and IT security. Five officials from the ZRA CACP team and one official from the Zambia Compulsory Standards Agency (ZCSA) participated and benefited from training and onsite validation processes. The capacity building support rendered was built upon previous remote support and a March 2022 mission that had set the groundwork for the validation process.

After reviewing the current state of play and assessing specific needs through interactive sessions, the WCO-accredited experts provided practical approaches to continue building the AEO programme. These included a recommendation for additional technical assistance in creating the necessary supporting procedures, such as establishing a proper pre-validation process to include set timelines and standard operating procedures. The aim is to launch the AEO Programme at the beginning of 2023.

In closing the mission, the Acting Commissioner General, Mr. Moses Shuko, thanked the WCO and the United Kingdom for its ongoing capacity building support designed to modernise customs procedures and improve trade facilitation endeavours in Zambia. The AEO mission took place in conjunction with a capacity building mission on Air Cargo streamlining, and a mission of the Head of the WCO Accelerate Trade Facilitation Programme and HMRC as part of a strategic and donor monitoring mission.

For more information on WCO capacity building, please contact Capacity.Building@wcoomd.org



The COVID-19 Project Provides Practical Training on Disaster Preparedness to Angola Revenue Administration

On 28th and 29th November 2022 the WCO COVID-19 Project, financially supported by the Government of Japan, organized a two-day workshop to assist the Angola Revenue Administration in reinforcing its ability to respond to natural disasters, infectious diseases and other unpredictable scenarios, focusing on Customs operational readiness, cooperation with stakeholders and practical training in the form of a simulation exercise (SimEx).

The “WCO workshop to assist Angola Revenue Administration in improving its preparedness to face natural disasters and other disruptive events: conducting of a SIMEX” was held in Luanda (Angola) and brought together over 35 participants, including Customs representatives, other government agencies and international actors involved in humanitarian operations. The audience composition and the adoption of an inclusive, bottom-up approach to run the sessions enabled constructive conversations and helped better identify bottlenecks and areas for improvement.

During the first day of the workshop, WCO experts and attendees reviewed WCO and international instruments and tools relevant to disaster relief, such as Chapter 5, Specific Annex J of the Revised Kyoto Convention, Annex B9 of the Istanbul Convention, the 2011 WCO Council Resolution and the WCO Guidelines on disaster management and supply chain continuity. They also analyzed national Customs procedures for the facilitation of relief consignments, highlighting best practices for releasing emergency goods and equipment and detailing future steps to increase Customs’ disaster readiness.

The second day focused on testing the robustness of existing Standard Operating Procedures (SOPs) and validating preparedness and response plans in the form of a simulation exercise. To this end, a fictional scenario comprising a series of disruptive events was designed by the COVID-19 Project, training participants on how to ensure adequate disaster management and coordination in real-life situations. The newly developed “WCO course on simulation exercises in enhancing Customs’ operational readiness to respond to disruptive events” was also presented, providing Customs staff with an online tool to further develop their skills on the matter.

Since the end of 2021, the WCO COVID-19 Project has been supporting the Angola Revenue Administration in the framework of its capacity-building activities and providing ongoing guidance for the revision and drafting of Standard Operating Procedures (SOPs) to be implemented in case of disruptive situations. Such assistance included a national online workshop in February 2022 and a series of follow-up meetings to draft a comprehensive Guide addressed to humanitarian stakeholders containing clearance procedures for emergency shipments.

This workshop was an opportunity to pursue, in person, the work carried out over the past twelve months, delving into logistics mechanisms, building synergies among participants and making the most of the lessons learnt from the COVID-19 pandemic and other disasters.



Zambia Revenue Authority (ZRA) Continues to Work with the WCO to Digitalize the Air Cargo Environment to Implement the TFA and Facilitate Trade

As part of its ongoing capacity building and technical assistance support to the Zambia Revenue Authority (ZRA), the WCO conducted a mission to Zambia from 14-18 November 2022 under the aegis of the United Kingdom-supported HMRC-WCO-UNCTAD Accelerate Trade Facilitation Programme. Within the framework of the Mercator Programme, the ZRA has been receiving technical assistance since 2018 on organizational development and selected WTO Trade Facilitation Agreement (TFA) measures through the HMRC Programme. In TFA-related measures, a key area of capacity building has been to support the implementation of the WCO Immediate Release Guidelines leading to the digitalization of clearance for air cargo consignments and increased alignment with Article 7.8 of the TFA.

Amid the COVID-19 pandemic, the WCO's Air Cargo streamlining support started in July 2020 on a remote basis as part of a blended capacity building approach. The mission aimed to effect in-country validation and consolidation of the rendered support. It focused on reviewing the progress made in the implementation of the WCO Immediate Release Guidelines at the Kenneth Kaunda International Airport. Following WCO capacity building support, the air cargo clearance process has been re-engineered, incorporating elements of the Immediate Release Guidelines and the provisions of TFA Measure 7.8 on Expedited Shipments pending implementation. The WCO and ZRA met with air cargo handlers, leading courier companies and other border agencies to explore the possibility of electronically submitting the air cargo manifest as a vital enabler in progressing towards a digital clearance environment. The various stakeholders have welcomed the initiative with an assurance of their support to make this partnership a reality. "This is what we have been looking forward to for so many years. We know that this would make our work much simpler and reduce cost and time considerably", remarked the manager from DHL. As a result of the mission, a preliminary road map was finalised whose aims for pilots with express carriers starting by April 2023 and a launch of the new process by July 2023.

The above-mentioned mission took place in conjunction with a capacity building mission on Authorized Economic Operators as well as a strategic mission of the Head of the WCO Accelerate Trade Facilitation Programme and HMRC as part of a strategic & donor monitoring mission.

See for more information on the 'Accelerate Trade Facilitation' Programme here.

For more information on WCO capacity building, please contact Capacity.Building@wcoomd.org



WCO Data Analytics Capacity Building for Zambia Revenue Authority

The WCO successfully organized a national workshop on data analysis for the Zambia Revenue Authority (ZRA). A total of more than sixty ZRA officers, including the Commissioner of Customs, participated in the workshop, which was held from 21st to 25th November 2022 in Lusaka, Zambia. Data analytics is a key overarching priority for ZRA; hence the mission was to enhance the Administration's efforts to improve its data analytics capabilities strategically and technically.

The mission was co-delivered based on technical collaboration between the "Trade Facilitation and Customs Modernization Programme for Sustainable Development in Sub-Saharan Africa" (Sida-WCO TFCM Programme) funded by the Government of Sweden, and the WCO BACUDA (Bands of Customs Data Analytics) initiative, financed by the Customs Cooperation Fund of Korea (CCF-Korea). BACUDA is a capacity building project between Customs authorities and data scientists to develop data analysis methods. Noting that ZRA is pursuing a strategy to ultimately be a data-driven organisation in discharging its mandate, the mission was critical in fostering the strategy for building a data ecosystem in ZRA and enhancing the technical capacities of the staff.

Following preliminary engagements with ZRA and assessments, an agenda tailored to the needs of the organization was developed. Highly requested topics such as data quality, data governance, and advanced data analytics were addressed at the workshop. Experts from the BACUDA Expert Group and BACUDA scholars from the Uganda Revenue Authority and Tanzania Revenue Authority delivered a series of insightful presentations on their experiences in data analytics. In addition, the Korea Customs Service presented its Big Data strategy and FINDER models used to detect networks of high-risk passengers and cargo.

The workshop emphasized the importance of data standardization and integration to achieve data quality and resolved to make it a priority for ZRA. The best-case data warehouse system was presented, and recommendations were made to enhance the ZRA's current data warehouse.

As the first event of its kind, the WCO included hands-on sessions in which participants were invited to try out

Python code using the Google Colaboratory platform. This platform ensures that no additional installation of other programs is required and that the processing limitations of Personal Computers can be bypassed, as processing takes place on external servers. In addition, other hands-on sessions on data cleaning and creating a LITE-DATE model for fraud detection particularly resonated with the trainees as they learned about the benefits of Python programming in the data analysis process.

The experiences of scholarship graduates from Uganda and Tanzania in fostering a data culture and applying an Artificial Intelligence (AI) module to the Time Release Study were shared. Furthermore, the flagship algorithms of BACUDA, AI HS, DATE, and their implementation were presented, which attracted significant interest from the participants.

The Sida-WCO TFM Programme and BACUDA initiative look forward to working jointly to drive the WCO commitment to building data analytics capacity for members, both strategically and technically, according to Members' needs, as numerous requests are received and interest grows.

For more information, contact
capacity.building@wcoomd.org



The WCO and Eswatini Host a National Workshop on the Harmonized System

The Eswatini Revenue Service (ERS) hosted a national workshop on the Harmonized System and commodity classification from 14th to 18th November 2022, at the ERS Headquarters in Ezulwini, Eswatini. The workshop was delivered by the WCO within the framework of the EU-WCO Programme for the Harmonized System in Africa (HS-Africa Programme), funded by the European Union as part of the comprehensive package of assistance to support the ERS work on modernising the national tariff classification work model.

In their opening remarks, Mr. Brightwell Nkambule, ERS Commissioner General, and Mrs. Gugu Mahlinza, Commissioner Customs and Excise, highlighted the timeliness and the high relevance of the workshop as an important contribution towards increasing the capacity of the Customs in the area of tariff classification. They stressed that the uniform application of the HS was crucial for a number of key areas of ERS work, and was particularly important in the context of the recently implemented national advance ruling system.

The workshop was attended by 16 officers from different units across the ERS and border posts. The workshop participants examined a wide range of fundamental theoretical and practical aspects of the application of the HS. To bring together the theory and practice, participants worked together on a number of case studies where they classified specific products which presented relevant complexities in classification. Prior to the workshop, participants had completed the e-learning course "HS Foundation" available on WCO CLiK! platform and were thus well prepared for the face-to-face sessions of the workshop.

The workshop also offered an opportunity to pilot new training materials made available under the HS-Africa Programme. Those materials had been developed with the aim of establishing a standardized set of tools for HS trainers to deliver a five-day workshop covering all of the most essential areas of the HS related to the practical work of commodity classification. The materials used during the workshop were appreciated by the participants and will be used for similar training activities in the future.

For more information, please [contact hs@wcoomd.org](mailto:hs@wcoomd.org)



Malagasy Customs Towards Effective Implementation of a Transparent and Competency - Based HRM System

As part of its Reform and Modernisation Plan and following the activities of the HRM Modernisation Work Plan, the WCO successfully conducted an expert consultancy mission to support the multidisciplinary HRM project team from 17th to 21st October 2022 in Antananarivo, Madagascar. This was in order to finalize the competency-based HRM tools and strengthening the capacity of the department in charge of HRM and training to act as a strategic partner. This mission was carried out with the financial support of the Accelerate Trade Facilitation Programme.

The main objective of the mission was to consolidate the efforts and progress made by the HR Modernisation project team. Its aim included the strengthening of their capacities in the principles of competency-based HRM, and raising awareness of the steering committee on the importance of the HRM modernisation process and the importance of its commitment to its success. Also there the need was to adopt an inclusive, participatory approach to change management and the launching of information and awareness raising campaigns targeting all stakeholders.

During this mission, the HRM working group (22 senior officials from the different Customs departments, including the trade union) worked with WCO experts to design the necessary competency-based HRM tools. This mission resulted in the finalisation and validation of the job catalogue, the repository and dictionary of competencies and the competency-based job descriptions for operational positions.

At the same time, the project team members were made aware of the change management approach and took part in the first communication and awareness-raising action. This targeted all the heads of the external customs offices to inform them of the objectives of the competency-based HRM implementation project and the progress made in its implementation.

With the commitment demonstrated by the Top Management and the HRM modernisation working group, the WCO, through the Accelerate Trade Facilitation Programme. WCO is looking forward to continuing its partnership with Malagasy Customs to become a regional champion in the sub-region in the field of human resources management.

For more information on this mission and the people development programme, please contact Capacity.Building@wcoomd.org



WCO Supports Malawi Revenue Authority MRA in Enhancing its Post Clearance Audit (PCA) Function

The WCO conducted a training workshop on Post Clearance Audit (PCA) for the Malawi Revenue Authority (MRA) in Blantyre, Malawi, from 24th to 28th October 2022. The workshop was supported by the Government of Sweden under the auspices of the “Trade Facilitation and Customs Modernization Programme for Sustainable Development in Sub-Saharan Africa” (Sida-WCO TFCM Programme).

The objective of the training workshop was to support MRA in the effective implementation of its PCA function in accordance with the WCO PCA Guidelines and provide capacity building support. The focus was on increasing the technical competencies of the post-clearance audit unit and aligning the unit’s work with international standards (TFA article 7.5).”

The five-day training attracted a total of 12 participants from various units of MRA, such as PCA, Risk Management, Quality Assurance and Business Analysis. The participants received intensive training on the audit cycle process, particularly in the areas of audit planning, execution, reporting and follow-up. The participants were also trained on transfer pricing, data analysis techniques, client segmentation and audit targeting, and other aspects of assurance and risk-based audits for revenue recovery. The training workshop also highlighted the importance of coordinating activities between PCA, Risk Management, Domestic Taxes, and other regulatory agencies at the borders to create an effective balance between trade facilitation and control.

In her opening remarks, the Deputy Commissioner, Customs and Excise, Ms. Abigail Kawamba, thanked the Swedish Government and the WCO for their continued support in all other areas of Customs. On the last day, the workshop was graced by the presence of the Commissioner of Customs MRA, Mr. Frederick Mpeusa, who also thanked Sida and the WCO for their invaluable support to MRA in its capacity building endeavours and modernization agenda.

He called on the MRA PCA team to utilize the benefits acquired from the training as a springboard to create the required balance between revenue recovery, trade facilitation and compliance and utilise PCA function to effectively manage and improve trader compliance.

For further inquiries on Sida-WCO TFCM Programme support, please contact capacity.building@wco.org



Women's Economic Empowerment in The Context of Cross Border Trade



Addressing women and youth traders at Busia OSBP

As the world returns to normalcy after the Covid-19 interruption, the post pandemic effects are still painfully fresh, the hospital visits, the denatured immune systems, the effects of death of family bread winners, the resulting inflation, the economic stagnation to mention but a few.

In all of this, women still remain at the center of focus for physical, emotional, psycho-social, and material support for families. This therefore means that women have to be economically empowered to handle critical responsibilities in society.

Uganda Revenue Authority as an implementer of the WCO program for women in trade, Partners with EASSI (The Eastern African Sub-Regional Support Initiative for the Advancement of Women) which is a women oriented sub-regional Civil Society Organization made up of committed individuals, Non-Governmental Organizations (NGOs), coalitions and networks driven to transform gender relations globally and especially in the Eastern Africa sub-region, and Trade Mark East Africa to conduct capacity building trainings for women cross border traders.

The author is a resident URA gender champion at Busia, and active participant in various gender mainstreaming engagements especially in aspects of trade.

In one such engagement conducted on 28/06/2022, there was an in-depth discussion as to what challenges women faced during the pandemic and the post-pandemic recovery trajectory.

The most provided feedback was to the effect that many women were unable to engage in trade due the burden of domestic responsibilities exacerbated by the pandemic. However, as the pandemic has subsided overtime, borders re-opened and children reported back to school, the burden of home care is gradually reducing, hence women once again can afford to take up greater roles in trade.

One of the most fundamental challenges remains access to finances. All kinds of forward and backward linkages could go a long way in promoting women's economic empowerment in the context of cross border trade and transformation from informal trade which limits their growth potential.

By Josephine Oyer
Uganda Revenue Authority



Self-Motivation: Have You Ever Done Anything Simply For Yourself?

There are many definitions of self-motivation. Most of us simply define it as the intrinsic force that drives us strongly to do things. We wake up each day and know exactly what we are meant to do. We make things work and when we fail, encourages ourselves that at least we tried.

The importance of self-motivation in any successful organization is a question scholars have attempted to answer over the years. Most organizations would prefer that their employees work almost entirely without, or if necessary, with minimal supervision. Don't nearly all of us include that in our resumes? "I work optimally under pressure and with minimal supervision" is a song we have all most certainly sang in interviews! It must have been believable because you got the job!

While we always find ourselves largely self-motivated, more often than not, we are driven by external forces: What would my parents think if I failed this examination? Do I want to receive a show cause letter? Do I want to get in trouble for not meeting expectations? Do I wish for trouble with the law as common with those who love the thrill of speed? They will drive within the speed limits if only to avoid getting arrested.

You may easily lump these acts under self-motivation considering that they are usually self-driven and not under coercion. However, can you say that you have done these things entirely because of yourself and your convictions? If not, would it not be nice to think only of yourself for a minute? To do things simply because you want to? To meet your targets at work, not because you fear disciplinary action but because your achievements make you proud and happy. To observe the speed limits, not for the police, but because you wish to live! It is not selfishness to attribute some parts of your life only to you. It is basic survival! It is self-love, and the real definition of self-motivation! So, have you ever done anything simply for yourself?



By Faith Mosongo
Programme Officer
WCO ESA ROCB

Smuggling - A Catalyst of Economic Downtimes and Security Threat

An internal security minister of a country that had invaded a neighboring country in search of a terrorist cell once said, "It's only the tail that is in the neighboring country, the head and the rest of the body is right here in our capital city." He meant that it was only the terrorist fighters that were in the battlefield in the neighboring country but their managers and financiers were operating within the confines of his country. In the estate where the illicit economy was based, booming businesses of all kind seemed to be the order of the day owing to the cheaper prices the goods sold compared to markets elsewhere. The assortment of products included food supplies, textiles, motor vehicle parts and medical supplies. It would later be established that the goods were being smuggled from the neighboring country through porous routes thus evading the purview of custom officers and other border agencies. An obvious impact was that once the products got into the market at low prices, the genuine products of similar kinds became less attractive, losing their market share. It was believed that proceeds of these businesses were used to fund terrorism activities.

Smuggling is trade across borders, outside the government's tax net and other regulations. It leads to negative economic impact on the local and global economy by generating large losses in tax revenue to governments with eroded economic sustainability to public and private companies. An end result is that jobs are lost thereby affecting livelihoods. Goods smuggled pose a great risk to the population because their suitability is never ascertained by a competent authority. Institutions such as health bureaus, plant health, weight and measures, among others mandated to ensure the safety and suitability of goods being consumed by the public are kept at bay.

Over the years, smuggling has mutated from the traditional basic commodities into people, technology, intellectual property and precious stones like diamond and gold. Human trafficking across borders creates tension and strain on resources of the receiving country. Equally, smuggled technology and infringement of copyright and intellectual property, such as those involving impinge on public safety, like manufacturing of ammunitions, may land into wrong hands which may manufacture illegal arms and bombs.

In conclusion, negative effects of smuggling are endless and adequate mitigation measures must be enforced. A challenge is to Custom administrators who, by the nature of their work, are the gate keepers and regulators of trade. They must rise above the sophisticated maneuvers that smugglers apply to let unaccustomed goods into their countries.



By Samuel Wachiuri
Finance Officer
WCO ESA ROCB

My Journey to the World Customs Organization ESA ROCB

I always admired those who work at the World Customs Organization (WCO). In my opinion, the WCO represents the North Star for Customs administrations globally. It is in light of this that I have made numerous attempts to join the WCO family.

Let me share two of these attempts with you. It all started in November 2015, that is 7 years ago. The WCO East and Southern Africa Regional Office for Capacity Building (ESA ROCB) advertised the position of Programme Officer. At the time, I was a junior officer at The Kenya Revenue Authority, with barely a year of post-graduate-training work experience. I submitted my application and was shortlisted for the position but received a regret after the interview process. However, this outcome did not dampen my spirit as I chose to take it as a learning experience instead.

7 years later, last October, the regional office, yet again, advertised for the same position through my home administration. This was truly a déjà vu moment for me. I knew that I had to submit my application again, and I did. This time, I was more experienced with close to 8 years work experience under my belt. I felt that I had what it took to get shortlisted for the second time. I was shortlisted among what I understand were over fifty applicants and went through the interview process. Voila! This time round I was successful! Words could not describe how excited I was to join the ESA ROCB team.

As I write this, I am only two days old at the regional office in Nairobi, Kenya, having formally joined on 14th December, 2022. I believe that I have joined a team that is committed to service and upholds integrity to the highest standard. I look forward to learning from our leadership, the Director, Mr. Larry Liza, and the great team that he has built here. I believe that this is going to be an experience for the books and I cannot wait to share my journey with the regional and global Customs family and all our stakeholders!

Thank you for taking your time to read this.

**WELCOME
TO THE TEAM!**



By Elizabeth Kamunyu
Programme Officer
WCO ESA ROCB

Difficulties in Managing Global Meetings...1/2

Certain preparations must be made before, during, and after an international meeting for it to be considered successful. The contact person receives an invitation letter with the details of the meeting including its date, time, theme, agenda, and location. Before the cutoff date, authorities/managers are urged to turn in their registration forms designating the people they wish to attend the meeting. Where online registration is available, designated officials from the meeting's secretariat, receive and manage the forms. The conference materials - such as documentation - are distributed after the registration forms are received. The logistics of transportation, hotel reservations, and visa needs (if any) are also disclosed. The nominees are then, if necessary, contacted via the email addresses or phone numbers that they will have supplied.

Nevertheless, despite the efforts made to ensure the meeting's success, a few difficulties arise prior to, during, and following the meeting. Let me consider some:

1. Pre-meeting obstacles

- **Unresponsiveness:** This is one of the most difficult challenges because the secretariat is left wondering if they received the invitation or not - especially where there is no acknowledgement. This prompts follow-up phone contact which sometimes are time consuming and also consume resources such as those arising from making international phone calls.
- **Incomplete registration forms:** All registration form fields must be filled out, yet some participants fail to do so. Some leave out important information, which makes it harder to progress the registration, necessitating follow ups which would have however been avoided.

- **Hotel reservations:** Some participants submit their hotel reservations after the deadline, which sometimes make it difficult to secure for them rooms, especially in cases of limited spaces.

- **Lack of documentation:** Failure to submit itinerary forms, visa application forms, and passport photocopies on time generally delays the processing of the documents.

2. In-meeting difficulties

- **Equipment failure:** Translation aids, laptops, projectors, displays, and other devices may malfunction, preventing the smooth flow of the conference.

- **Internet:** This becomes a challenge especially in locations which do not have a wide network coverage leading to disruptions and disconnections.

- **Stationery:** On certain occasions, stationery do not suffice, sometimes as a result of late registrants, inconveniencing other participants who may have registered early for the meeting,

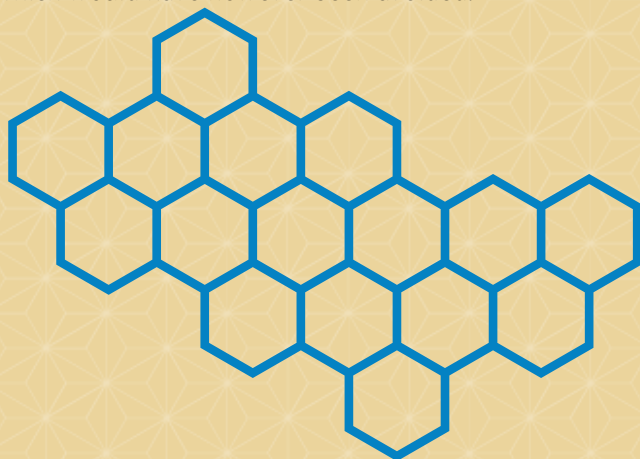
- **Location and Venue:** If busy, dimly lit, messy, or noisy.

- **Language barrier:** There are instances where participants may not be well conversant with the language of use, especially where interpretation has not been availed.

- **Power outages:** Although uncommon, sometimes these happen, especially where there is power rationing, coupled with lack of power backup systems.

3. Post meeting and other challenges.

- **Equipment** - devices such as laptops, projectors, and screens could break during the entire process, leaving the challenge of having to repair or replace them.



Difficulties in Managing Global Meetings...2/2

- **Transportation** - Flight cancellations or changes sometimes occur, noting though that this may equally happen prior to the meeting.
- **Loss of property** - usually loss of baggage during travel, again, may happen prior to the meeting or thereafter.
- **Illness** - This may occur in all the phases.

It is therefore important to note that most of the challenges outlined above can be avoided, except for the unforeseen ones, if participants adhere strictly to the set guidelines. In so doing, the work of the secretariat is made easier, thus saving time and resources while wastage is minimized.



By Judy Mwaura
Administrator & PA to the Director
WCO ESA ROCB

The Untold Beauty in Digital Transformation

It's no secret that companies must constantly change in order to remain future-proof. In today's digital world, businesses have no choice but to embark on a digital transformation journey.

As the use of technology increases, organizations are looking for new approaches to take advantage of this emerging phenomenon, adopting social media constructs such as FB, Twitter, and YouTube. It is now impossible to disregard manual processing delays, human blunders, and ineffective business procedures. Most organizations recognize the importance of going digital as it costs businesses and organizations thousands of dollars a year.

The good news in the transformation is;

- **Governance and Reliability**

The reliability of workflow automation ensures that crucial company governance procedures are carried out in complete legal compliance.

- **Increased Agility**

Organizations must be agile enough to change direction swiftly. We must implement agile approaches across the board, modifying processes to adopt to the latest trends.

- **Improved Employee Morale**

Employees' capacity to learn, develop, and advance professionally is reduced when employers expect them to focus on manual, repetitive work. Employee morale is raised as a result of digitization since it automates these monotonous tasks and gives workers the freedom to participate in more significant projects.

- **Better decision-making**

Digitization and information management work together. When information is analyzed, it transforms into knowledge, and knowledge leads to better decisions.

- **Quality and Consistency**

Digitization guarantees that processes are carried out without fail, producing output that is dependable and of a high caliber.

- **Increased transparency**

Simplifying business processes such as finance, sales, customer service, and/or revenue generation. All of these can be collected and reported as required information.

- **Process Streamlining**

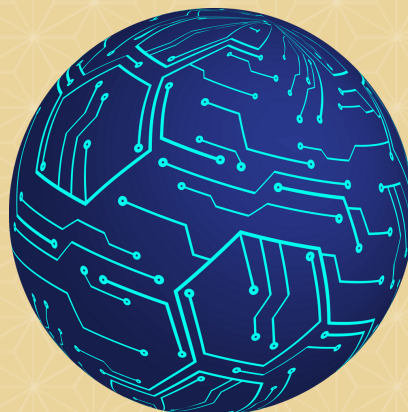
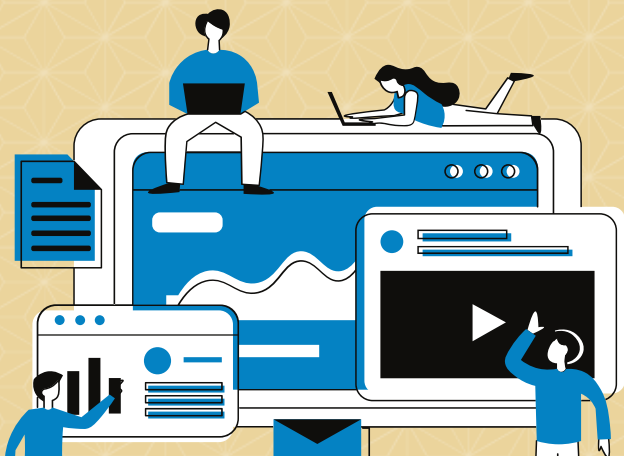
Reduces the time it takes to complete a task, the effort it takes to complete the work, and the cost of completing the work properly.

- **Reduced possibility of human error.**

Lastly, I leave you with this beautiful phrase as put forth by the Facebook founder: Live in the future.



By **Jamilah Mutah**
Administrative/Finance Assistant
WCO ESA ROCB



Online Learning, The New Normal

If there's a term that is commonly used and has touched on most spheres of life post COVID-19 pandemic, it is the term "new normal". Education has not been exempted from the new normal phenomenon going by the increased use of online learning tools. The COVID-19 pandemic has spawned novel learning tools and methodologies. Educational institutions around the world are looking for online learning platforms to continue the educational of their students. Digital learning has become a requisite resource for students and schools around the world. Online learning is used not only for academic learning, but also for students' extracurricular learning. It is envisioned that the demand for online learning will continue to grow in the foreseeable future, integrating it as the norm.

Like most teaching methods, online learning has its pros and cons. Decoding and understanding these strengths and weaknesses can help institutions develop strategies for more efficient teaching and ensure a seamless learning journey for students. Here are some pros and cons for this the online learning:

Pros

1. Online learning is an effective teaching method for teachers because it offers resources like videos and digital documents that go beyond traditional textbooks.
2. Online learning allows students to attend lessons from any location of their convenience.
3. Online education is much cheaper than physical learning.
4. It offers a variety of learning styles for both audio and visual learners.

Cons

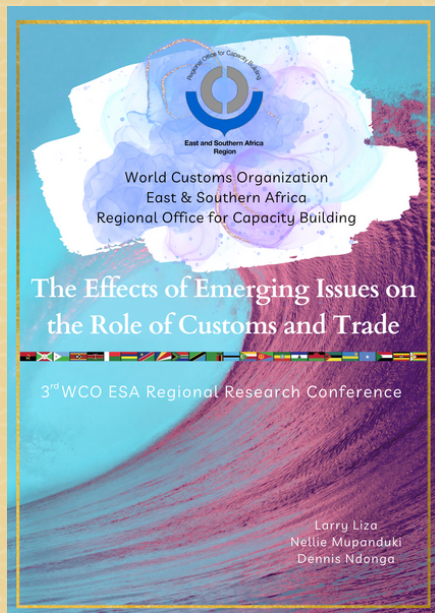
1. Students struggle to maintain their attention on screens for extended periods of time.
2. Technological challenges such as internet connectivity.
3. Students are isolated and denied the opportunity of learning in the company of their peers where they can learn a lot more due to minimal physical interactions.
4. Increase in screen time poses a health hazard to both teachers and learners such as developing bad posture among may other health problems.

Good examples of online learning platforms used at the ROCB are WCO's Customs Learning and Knowledge Community (www.clikc.wcoomd.org/) also simply known as CLiKC! and www.cousera.org platform which are used for learning and growth.



By Erick Kaburu
ICT Officer
WCO ESA ROCB

Research Book Out Now!



Available on our website
www.wcoesarocb.org

This research book contains the papers, report and outcomes of the third WCO ESA Regional Research Conference which was held virtually due to the COVID-19 pandemic and took place on the 23rd and 24th November 2021. It was co-organized by the ROCB and RTC Mauritius with the support of RTC Kenya and the WCO ESA Project II funded by the Government of Finland. The conference was attended by more than 150 participants from across the world. Participants included researchers and officials from various member customs administrations in the East and Southern Africa Region, WCO ESA Regional Training Centres (RTCs), the WCO, the African Union, the private sector, academia, and other cooperating partners. The conference was also graced by the presence of a high level delegation including: The Minister of Land Transport and Light Rail & Minister of Foreign Affairs, Regional Integration and International Trade, Mauritius, the Honourable Alan Ganoo; the WCO ESA Vice Chair, Mr. Adrian P. Swarres, Zimbabwe; the World Customs Organization Secretary General, Dr. Kunio Mikuriya; the Director General, Mauritius Revenue Authority, Mr. Sudhamo Lal; and the WCO ESA ROCB Director, Mr. Larry Liza;

The World Customs Organization, East and Southern Africa, Regional Office for Capacity Building (WCO ESA ROCB) launched the ESA Regional Research Programme in 2013, aiming to build institutional capacity and the body of knowledge in Customs through research. The programme also aims to enhance the region's capacity to showcase its own research globally.

The first WCO ESA Regional Research Conference was hosted by the Zimbabwe Revenue Authority in 2014 in Harare, Zimbabwe, themed "Customs and Trade Facilitation: Building Institutional Capacity and the body of knowledge in Customs through research". The 2nd conference took place in 2017, hosted by the Regional Training Center (RTC), Kenya. The theme of the conference was "Impacts and Implication of the Trade Facilitation Agreement and the WCO Mercator Programme to the ESA region". It was attended by more than 200 participants from 20 nations.

We salute our researchers who worked tirelessly to deliver insights and invaluable research in their respective topics. With the passage of time, a reduced number of researchers finalized their papers towards this publication. We appreciate the support and cooperation of the African Union Commission, the Regional Economic Communities, the private sector, regional entities, and all development partners.

To Dr. Dennis Ndonga of Murdoch University, Australia, and Dr. Nellie Mupanduki Dhaerah of Zimbabwe Revenue Authority, thank you, once again, for your dedication and for partnering with the region to deliver yet another successful conference and research book, through your crucial roles as supervisors to the research candidates.

<https://www.wcoesarocb.org/wp-content/uploads/2015/03/3rd-ESA-Regional-Research-Conference-NOV-2021-.pdf>

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