GUIDE

TO MEASURE THE TIME REQUIRED

FOR THE RELEASE OF GOODS

WORLD CUSTOMS ORGANIZATION
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2002
1. **Background**

One of the focal points in international trading is the performance of Customs and their efficiency in clearing goods.

In the modern business environment of just in time production and delivery it has become ever more important that traders are guaranteed fast and predictable release of goods. Since Customs is the foremost agency at the border and plays a prominent role in the release of goods, Customs should strive to reduce the complexity of clearance procedures and to limit their information requirements to the information that is really necessary.

Modern Customs administrations have recognised that streamlining and simplifying clearance procedures is of benefit to their importers, their exporters and their national economies. To achieve the goal of offering efficient and effective clearance procedures, while continuing to maintain their traditional duties of revenue collection and enforcement activities, Customs administrations are increasingly introducing simplified procedures. In order to ensure that these are applied in an effective manner, the procedures have to be reviewed and updated at regular intervals.

In addition, to determine the level of effectiveness of normal Customs operations as well as that of simplified procedures, many Customs administrations conduct regular reviews and audits to assist them in streamlining their operations.

One of the methods used for the review of clearance procedures is to measure the average time taken between the arrival of the goods and their release. This facilitates Customs to identify both the problem areas and potential corrective actions to increase their efficiency. The use of automation and other sophisticated selectivity methods can allow Customs to improve compliance and at the same time improve facilitation for the majority of low risk goods.

Measuring the time taken for the release of goods also meets the concerns of trade circles regarding long delays in Customs clearance. It helps Customs to respond to trade requirements where the operators need to plan ahead for the movement of goods across borders in order to meet tight production schedules and just-in-time inventory systems that require forward planning.

The time required to release goods has also increasingly become a measure by which the international trading community assesses the effectiveness of a Customs administration. Therefore it is important to provide guidance to Customs administrations on the best way to apply this method of internal review.

In 1994, the WCO's Permanent Technical Committee adopted a study to measure the time required for the release of the goods which was based on similar initiatives undertaken by the Customs Administrations of Japan and the United States. This study was considered to be a useful tool to identify problems and bottlenecks that existed in the clearance of goods and to stimulate efforts to improve the efficiency and effectiveness of Customs clearance procedures.
In 2001, the Permanent Technical Committee reviewed and updated the study in an effort to simplify its application. The revised document is presented as a Guide to Measure the Time required for the Release of Goods, and it provides the methodology to assist administrations in designing their study, including a simplified version. In addition, the WCO Secretariat would be pleased, on request, to offer assistance and advice to Members in undertaking this study.

There are a number of possible ways in which the Time Release Study could be initiated in a Customs administration. It could be initiated by an administration’s own decision to undertake a study or through a technical assistance programme or through an external donor such as the World Bank.

This study should also not be considered as a competition between Members or as an effort to place a value judgement on the operations of an administration.

2. Purpose and Scope

The international movement of goods involves not only Customs administrations but also other national authorities such as the port, health, veterinary, agriculture and other agencies, as well as the trading community which includes brokers, forwarding and shipping agents, carriers, banks and other intermediaries. The trade entities, in particular, are constantly concerned with measures to ensure faster clearance of goods. Delays in the release of goods are very often attributed to the procedural and documentary requirements of Customs since they are one of the more visible agencies at the border. It is therefore in the interest of Customs administrations to initiate measures for faster clearance and for monitoring the release times for goods through regular reviews.

In administrations that periodically undertake such studies, the time taken for release has steadily reduced due to the implementation of improvements and corrective measures based on the result of these studies.

The WCO’s Time Release Study is primarily designed to measure the time required to release goods. This is normally from the time of arrival of the goods at the port/airport/land border until their release to the importer or a third party on his behalf. In some situations this release will be concurrent with clearance (e.g. low value, non-dutiable goods). This methodology could also be modified and applied to measure the time necessary for the clearance granted by Customs after the payment of duties and taxes when this occurs subsequent to the release of the goods. In this Guide the terms “release” means the action by Customs to permit goods undergoing clearance to be placed at the disposal of the person concerned and “clearance” means the accomplishment of all formalities necessary to allow goods to enter home use, to be exported or to be placed under another Customs procedure.

This study can be undertaken at an individual Customs office, at a number of Customs offices or at all the offices in a Customs administration. It is also possible to undertake the study in a Customs or Economic Union. The results of the studies undertaken at different Customs offices can be compared in order to identify where measures are required to simplify procedures and thus increase the efficiency of Customs.
Many administrations have established pre-set work norms, such as client charters, that indicate the average time that should be taken to complete any particular process. In this case the results of the study could be used to evaluate the extent to which the pre-set work norms or estimated times are being met and the improvement measures that could be undertaken. The time release study would also give some useful insights into bottlenecks within the clearance system.

If no study has been undertaken previously or no pre-set work norms are available, then this study can be used as a basis for future comparisons when improvements are made in the clearance systems.

Administrations that use automated clearance systems should use these existing systems to capture the “time stamps” at each step in the clearance process. Where an administration does not currently have an automated clearance system but intends to develop one, it should incorporate the time stamps for each step of the clearance process in the automated system.

When the services of a Pre-shipment Inspection (PSI) company are used, the analysis of the study results should take into account the part played by the PSI company in the relevant operations, since this can affect the overall release time.

Statistical standards concerning both the sampling and the calculation methods must be adhered to if useful and reliable results are to be obtained. For this reason comparisons of results from different Customs administrations are neither useful nor reliable since these studies can seldom be undertaken in identical conditions.

The WCO Customs Reform and Modernization Programme includes a diagnostic analysis which is complementary to this study. The diagnostic analyzes the Customs organization and its operations, whereas this study analyzes the processing of Customs transactions in particular detail.

This Guide will assist administrations in designing their study and it lists the elements and aspects to be examined. These are not exhaustive and Customs administrations are encouraged to add elements that they consider would be beneficial in meeting their individual requirements.

Customs administrations undertaking the Time Release Study for the first time are recommended to conduct a simplified study by just capturing the key elements in the clearance process. The key elements that should be included and a sample survey form are attached in Appendix 3.

3. **Aims of the study**

The main aim is to determine where in the Customs process of clearing goods any problems exist, the type of problems, the reasons for these problems and possible solutions to any problems.

The methodology to be adopted for execution of the study can take different approaches such as:

- To measure the arithmetic mean time between the arrival of the goods and their release into the economy by a standardized system;
• To estimate with some precision, based on the standardized system, the time required for each intervening event between arrival and release of the goods, i.e. unloading, storage, presenting the declaration, inspection, release, removal of goods, intervention by other services, etc.;

• To inform the administration's officials in a precise manner, with proper statistical methods, of the time required for Customs release of goods. This information can be measured by type of traffic (air, sea, road or rail) and by region or individual Customs offices.

Additionally the methodology chosen can assist a Customs administration to:

• Identify the constraints affecting Customs release, such as granting of authorizations or permits, application of other laws, inspections by other services, etc.;

• Obtain a systematic snapshot of the way in which it functions;

• Consider possible corrective actions, if necessary in co-operation with other parties, and select solutions; and

• Compare the results obtained in this study by means of the standardized system with previous studies, especially when introducing changes in Customs procedures.

4. **Possible uses for the study results**

The results of the study can serve a number of useful purposes:

• To take structural reform measures within an administration;

• To draft or modify Customs and related legislation;

• To simplify and harmonize Customs processes;

• To automate and modernize Customs processes;

• To reallocate staff and resources for optimal utilization;

• To encourage or support requests for human, financial or technical resources;

• To train staff;

• To address anti-corruption measures and efforts to improve Customs ethics in accordance with the Arusha Declaration on Customs integrity;

• To take necessary measures to improve compliance or enforcement;

• To resolve difficulties with other public administrations participating in the Customs clearance process (e.g., agriculture, veterinary, phytosanitary)
services) or with trade entities (importers, exporters, brokers, carriers, forwarding agents, port authorities, banks, pre-shipment inspection companies, etc);

- For use in public relations and improving Customs transparency.

5. **Outline of the time release study**

A study to measure the time required for the release of goods should be divided into three phases:

- Phase 1 – Preparation of the Study
- Phase 2 – Collection and recording of data
- Phase 3 – Analysis of data and conclusions

**Phase 1 – Preparation of the study**

This is the most important phase since it will determine the design, scope and methodology of the study. Therefore, detailed preparation is necessary to ensure the success of the study and the credibility of its results.

**Scope and design of the study**

In determining the scope and design of the study the Customs administration must first decide the following:

- Will it only involve Customs and other agencies relevant in the Customs release of the goods?

- Will it be a study to measure the time from arrival of the goods in the port, airport or land border station until they are released and physically removed from Customs control? If yes, it should also involve other parties such as the Trade operators, Customs brokers, other relevant agencies (Health, Agriculture, etc), banks and PSI companies.

- Will the study be an internal study within the Customs administration to measure the time from when the Customs declarations are presented to Customs until the goods are released by Customs or all the formalities are accomplished?

- Will the study be based on automated or manual Customs procedures, or both?

If an administration wishes to study both Customs offices using automated systems and offices using manual systems, they must take account of this when choosing the method to be used to capture data and the Customs offices to be included.

Considering that situations may differ from country to country, it is suggested that, as far as the resources permit, a comprehensive study should be undertaken that involves every event in the clearance chain. Thus the participation of Customs brokers, trade operators, banks and other agencies such as Health, Agriculture, etc. is deemed
necessary for the success of a comprehensive study. In addition, this would enable every participant to look at each of their own processes in the entire clearance chain with a view to improve and enhance the existing system.

**Establishment of a Working Group**

The first step for the Customs administration is to establish a Working Group responsible for the overall project. This is necessary to bring together all the officials who will be involved in the project from the very outset. It is also important to provide Terms of Reference for the Working Group to clearly define what is expected of them. A list of the functions and responsibilities of the Working Group appears in Appendix 1 to this document.

The participation of Customs brokers and other trade operators is highly recommended in order to ascertain the time for the entire clearance chain, i.e. from the time of arrival of the goods in the port/airport/land border to the time they are physically removed from the Customs area. Given this scenario, they should also be incorporated into the Working Group from its inception.

The Working Group should be responsible not only for the preparation, planning and implementation of the project, but also for ensuring good co-operation between all parties and agencies involved in the project. In order to achieve this, it will be necessary to explain the aims, the approach envisaged and the advantages that would be accrued to the Customs officials, officials of other intervening agencies, Customs brokers and the trade operators.

In addition, all staff involved in implementing the study should be made aware that the study results may contribute to improving Customs clearance and that the study is not contrary to staff interests.

**Planning and methodology**

The planning and the methodology to be used form another important aspect of the study. It should include such issues as:

- The kind of data to be collected (how and by whom),
- Sampling methods,
- Designing a form for data collection,
- Guidelines for data entry,
- Definitions of certain activities to ensure uniform implementation of the study, and
- A test-run to ensure that the study (questionnaire and forms) can be done without any errors.
Duration and timing of the study

Ideally the study should include all the declarations processed in a period of at least 7 consecutive working days. This would not unduly disrupt the normal Customs operations, and it would ensure that a sufficiently large number of declarations are captured to make it representative of the traffic. If the study will be conducted in an automated environment, the period could be significantly longer.

The period chosen for the study should be one of normal traffic. Seasonally fluctuating periods such as before or after holidays, where the volume of traffic tends to be particularly low or high, should be avoided.

Where administrations use automated systems that capture all the data elements chosen for the study, the period covered could be a retrospective of past transactions, for as much as a year if the analyses can be made by the computer. This would have an added benefit of measuring actual times that were not distorted by virtue of the study being conducted.

Geographical scope

The Customs administration should determine whether the study is to be conducted nationwide, i.e. at all the Customs offices, or only in certain regions or certain individual offices. For the initial study, it is suggested that the busiest Customs office in terms of traffic be chosen. For example, in many countries a significant percentage of traffic goes through only one or two locations. These ports, airports or land border crossings could be used as a starting point for the study.

Types of goods

The choice of goods to be covered by the study would depend on the type of goods entering the country. The administration may opt to include a particular category of goods or all goods entering the country. Some of the options are:

- Goods falling within certain regimes, such as dutiable goods, non-dutiable goods, exempted goods;
- Goods which come under different procedures, such as goods intended for home use, goods intended for free zones, goods intended for inward processing, etc;
- Containerized versus non-containerized cargo;
- Other criteria such as tariff headings, value, etc.

These categories of goods are not exhaustive and further criteria could be developed.

However, it is highly recommended that at least for the initial study the administration should include all goods entering through the selected points of entry in order to develop a complete assessment of its efficiency.
Choice of traffic

In determining the choice of traffic involved in the study, administrations must take into account the geographical situation of the Customs territory and the relative level of traffic as part of the national volume of all traffic.

It may be possible to eliminate certain traffic of minor importance or traffic that constitutes less than a certain percentage of total traffic from the study.

Given the large volume and special nature of postal traffic, this should normally be analysed separately.

Depending upon the resources available, the study may be carried out for all types of traffic (air, sea, rail or road) during the same period, or consecutively for the different means of transport.

Special attention may be paid to a particular type of consignment that arrives on a particular type of conveyance, such as consignments for which immediate release is required. In this case, the study should either be devoted solely to this type of consignment or under a more comprehensive study covering all consignments, a separate sample of the particular consignments could be selected from the population for a detailed study (see Sampling).

Choice of Customs offices

The following criteria could influence the choice of Customs offices:

- Volumes of traffic - It is suggested that the study be conducted at points of entry with a large volume of traffic.

- Types of consignments - The study should be conducted at points of entry which process a large variety of consignments and are not limited to only certain commodities such as bulk goods or chemicals.

Sampling

When the volume of consignments or time constraints make it impossible to capture all transactions in the period selected, sampling should be used. If a sampling methodology is used, a sampling strategy must be developed. This sampling strategy should consider the nature of the consignments to be measured, the primary purpose of the analysis, the types of statistical techniques that might be used, and the relative ease or difficulty in the mechanics of listing the transactions and drawing the sample. Care should be taken to ensure that the samples are representative of the transactions covered by the study (sample reliability), as this would reflect the degree of variability that exists in the population.

The sample size required for meaningful estimates of the population or sub-population parameters would also depend on the degree of precision in making the estimates (sampling error).
Generally the larger the sample used, the more representative it will be of the population. For a homogenous population, a sample size of 30, selected randomly, should suffice.

Reliable results can be obtained if a sound sampling method is used. The following principles should be observed.

- All samples must be selected randomly or with some known selection probability. This can be done by using random number generators for automated procedures. For manual procedures, any systematic means to ensure randomness in selecting transactions should be developed.

- If sub-populations, for example goods that undergo physical examination, are to be studied separately, a stratified random sampling method should be used where separate samples are established for each sub-population. It must be pointed out that comparisons of samples from these sub-populations with those from the main population could lead to errors.

It is suggested that books on statistical research methodology be consulted in this matter.

**Form**

A form should be designed to capture all the data required for the study. It could be a single form containing information to be entered by all the relevant agencies participating in the study or it could be a number of forms containing information on the processes relevant to the respective participants. If a number of forms are used, it is desirable to evaluate the data together once all the data has been captured in order to ascertain the time for the overall clearance chain.

It is preferable to use a single form that is agreed to by all the agencies involved in the clearance process. This will be more convenient since all the data would be captured in a chronological sequence.

The form designed should contain a series of questions to be answered by all the parties involved in the clearance chain. (See Appendix 2 for a list of questions and a sample form)

**Simplified Form**

It should be noted that the survey questionnaire form requires the capturing of a fairly large amount of data. As most administrations will be undertaking the time release study for the first time, it is highly recommended that a simplified survey questionnaire be used before undertaking a fully comprehensive study. A simplified version will capture only the key elements of the clearance process: from the time of the presentation of the Customs documents to the release of the goods by Customs. This is the most sensitive period in the entire clearance process, and such a simplified study would give a valid indication of the degree of necessity for improvements and more comprehensive surveying. The key elements that should be included and a sample form containing these key elements are attached in Appendix 3.
Test-run

It is advisable that once the planning and methodology, including the questionnaire, form and the guidelines, have been completed and the personnel assigned to collect and record the data have been briefed, a test-run should be conducted. This is important to ascertain that the data collection is done exactly as prescribed. It will also provide the opportunity to remedy any problems that might be encountered due to a lack of understanding by the personnel collecting and recording the data. The test-run should be carried out for a half day so that everyone involved in the study will understand how to resolve any problems that might be encountered. This will help ensure that the actual study, when carried out, will be done smoothly.

Phase 2 - Collection and recording of data

The collection and recording of data should be made with the pre-designed forms. For this activity, the Working Group needs to look into the following key areas:

- Ascertain the processes which are automated and those which are manual. This will assist the Working Group to define the method of collecting the necessary data.

- Ascertain the processes and the parties responsible for collection and recording the data.

- Some data are known in advance. For example, the Customs brokers or freight forwarders will usually have most of the general information relating to the goods and their arrival information prior to the declaration being submitted to Customs. In a manual setting this information could be entered in the survey form as soon as it is received. Therefore it is preferable that the survey forms are given to the Customs brokers and the freight forwarders in advance to fill in the relevant available information prior to the submission of the Goods declaration.

- When data is entered in the forms at the Customs office during the clearance process, it is desirable that a separate group of officers from those processing the transactions be assigned to enter the data. This will avoid built in delays to the routine processing operations.

- Certain administrations allow the lodgement of the goods declarations and begin a number of processes such as risk management prior to the arrival of the goods. Where decisions are made not to examine the goods, such goods may be released by Customs even before their arrival or at the moment they arrive, depending upon national legislation.

- Capturing a release time that is given prior to or immediately upon the arrival of the goods in the Customs territory could lead to negative statistics in the clearance process and thus distort the results of the study. Therefore this type of data can be captured with a ‘0’ time in order to reflect the positive effects these releases have on Customs facilitation.
• Administrations may also choose to measure the steps in the pre-arrival process itself, i.e. the difference between the time of the lodgement of the Goods declaration and the time that Customs grants the actual release of the goods. These time stamps would have to be included in the automated system or the questionnaire form in such a manner as not to distort the results of the processing and release of goods after arrival.

• In recording the time, a 24-hour clock should be used in order to facilitate subsequent calculations.

In instances when arrival and release times (and other times) in a manual or automated system are already recorded in the normal course of document processing, the sample data could be collected retrospectively. This would eliminate the need to collect data on a pre-designated form during the release process itself and also avoid any identification of the samples to those involved in releasing them. This historical measurement has certain advantages over live transactions in that monitoring actual movements may delay or accelerate release times because staff was aware that their activities were being recorded.

Phase 3 - Analysis of the data and conclusions

Verification of data

It is important to note that any analysis using raw data can only be accurate if all the required data is captured and it is of a high quality. If data has been entered with errors or in a different method than the agreed parameters, this would distort the results of the analysis. Therefore it is essential to verify the quality of the data by ensuring that it is captured accurately. This can be done by verifying the data, if possible for all the transactions, before analysing it.

Analysis of the data

In principle, it is better to analyze the data by separating automated procedures from manual procedures. If separate software was integrated into the automated system, then the system can compile and calculate the time for each process. Where such software is not built into the system, then the time for each process could be captured on the designed form and input to a separate computer program for analysis.

There are a number of software programs available to run such an analysis. The Statistical Package for the Social Sciences (SPSS) program contains many of the most common statistical procedures used by social scientists. The SPSS Manual contains appropriate programs for the data to be analysed. They use simple language and are easy to use. Alternatively, those in the administration who are knowledgeable in computer languages and programming techniques could write a program to perform the data analysis.

Such a program can facilitate the compilation and analysis of the data captured, but it is not essential. If the total number of consignments is relatively small, the calculation and analysis can be done manually.

It is safe to assume that Questions 1 to 14, shown in Appendix 2, are independent variables and Questions 15 to 39 are dependent variables for the study. Depending on the
objectives set out for the study, we may calculate the average time taken for all goods and subsequently for a combination or multiple combinations of independent variables. For example, we may want to find the difference in the time taken to release goods declared by manual means and those declared through the electronic means. Further calculations could be made to find the difference between the times for these two forms of declarations in specific processes. These calculations could be repeated for a multiple number of combinations.

The results obtained can then be studied to ascertain if they meet the requirements of the administration and/or the expectations of the stakeholders/clients and to suggest possible improvement measures.

Final report

The Working Group should finalise the report of the study within the established time frame. This report should include the objectives of the study, the findings and the recommendations for improvement in the clearance system. A model report of the study is attached in Appendix 4.

In the spirit of transparency and co-operation, the results of the study should be made available to all participating and relevant parties to stimulate any necessary further action on their part.

The Customs administration is requested to communicate the results and the final report to the WCO Secretariat within a reasonable time period. It is suggested that the report summarise the methodology used, the analysis of data, the findings and the recommendations for improvements.

Proposals for changes

The results should be the subject of an in-depth analysis or review to propose:

- Improvements to the Customs clearance procedure;
- The introduction of simplified procedures and, if necessary, changes to the legislation;
- Computerization of procedures to the extent possible; and
- Other measures indicated in Part 4.

New study

After the implementation of the proposals made as a result of the initial study, a new study on the time required for the release of goods is recommended to evaluate the effectiveness of the improvements and to identify new measures that could be undertaken.

It is also recommended that this study be extended, to the greatest extent possible, to all Customs offices and that it should be treated as an ongoing program of the Customs administration.
APPENDIX 1

THE WORKING GROUP – FUNCTIONS AND RESPONSIBILITIES

1. The Working Group should be given the authority to make all decisions that are deemed necessary for the implementation of the study.

2. A Customs official at the senior management level should head the Working Group and act as its Chairman.

3. The Working Group should consist of between 5 to 10 members to make it efficient including representatives of other authorities/organizations participating in the study. An information session will be necessary to brief all the interested parties about the study.

4. There should be one or two specialists in each of the following fields in the Working Group:
   - A specialist in Customs procedures;
   - A specialist in organizational matters and administrative structures;
   - A statistician; and
   - A computer specialist (who may be useful even if manual procedures form the basis of the study since the analysis of the results could be carried out by the computer).

5. If the study is concentrated solely on a very small number of Customs offices, the heads of these offices should participate in the Working Group. The heads of other Customs offices could also be invited to participate in the analysis of the results within a Customs office. This would add impartiality as well as assist them when a study is to be done at their offices.

6. In order to keep the Working Group efficient by limiting the number of participants, a person may have dual functions, for example, a statistician/computer specialist or the Chairman/Customs procedure specialist may be the same person.

7. The Working Group should familiarise itself with its Terms of Reference, in particular the objectives and outcome of the study, so as to ensure that there is no deviation from the specific output expected of the group.

8. The Working Group should also prepare detailed instructions and guidelines covering the following:
   - Aim of the study;
• Scope and methodology;
• Duration and timing of the study;
• Sampling size and sampling selection methods where a sampling method is used;
• Responsibility for collection of data by respective parties and within each unit;
• A list of definitions to ensure uniformity and consistency in implementation;
• Procedures to be followed in manual, automated or a combination of both manual and automated procedures; and
• Person(s) to be contacted where clarifications are needed.

9. The instructions and guidelines should be provided to the following persons or groups:

• Customs officials in the office where the study is to be conducted;
• Customs staff who will be directly involved in recording and collecting the data for the study;
• Customs staff who are not involved in the study but who form part of the operations at offices where the study is proposed to be done to ensure the smooth implementation of the study; and
• Participants from other agencies and from the trade operators who will be involved in the study.

10. To enable the study to function smoothly, the Working Group should identify the following:

• All the processes and steps in the clearance chain;
• All the documents required for the clearance process;
• Various data to be collected, by whom and how;
• How the evaluation of the data is to be done – by manual means or by a computer software;
• What are the release times to be captured and evaluated in terms of the type of traffic and goods;
• Will the data to be captured identify the reasons for the delays, if any; and
• Will the evaluation based on capturing the total time or each phase of the clearance process.

11. The Working Group should be particularly sensitive to the anxieties and fears that the employees might have concerning this study. It is suggested that the group prepare an information paper detailing the importance and the advantages of the study to the organization, with a special focus on the elements that would help to dispel any misgivings the staff might have in the outcome of the study on their interests. This
The paper may include information on the expected improvements in processes and procedures and the benefits that would accrue to the staff from the outcome of the study.

12. The Working Group should meet as often as necessary to discuss the following tasks:

- Ensure that all the decisions pertaining to the study are taken;
- Prepare a timetable for the work to be done which should include setting time limits for the preparation and execution of the study and the presentation of the final report to the Customs administration;
- Plan the study and determine the methodology to be used;
- Develop a form for the collection of data;
- Develop instructions and guidelines for the collection of data;
- Establish a calculation method for the calculation of the results;
- Develop a software for the analysis of data;
- Analyse the results;
- Compare the results with data from previous studies or pre-set norms, if any;
- Prepare the final report with proposals for improvements; and
- Present the results of the study to the Customs administration and other agencies involved in the clearance process.

13. Having identified the tasks to be undertaken, the Working Group must draw up a schedule setting a time frame for the various phases of the study.
APPENDIX 2

SURVEY QUESTIONNAIRE FORM

Appendix 2 contains:

- A series of questions that can be used to capture data,
- A number of definitions to ensure uniformity of application, and
- A sample form to capture the data.

The questions in the form will vary depending on the scope of the study, on the objectives to be achieved and on the participation of other agencies, Customs brokers and trade operators.

A. List of questions

The following is a series of elements that could be included in the form. It should be pointed out that this list of questions is not exhaustive and the administration may include any other questions that they feel are useful and necessary for this study and/or their organizational objectives.

1. Region (use codes)
2. Customs office (use codes)
3. Name of Transporter
4. Mode of transport (use codes)
   - Air
   - Sea
   - Rail
   - Road
   - Express consignments
   - River
5. Type of transport document (use codes)
   - Airway bill
   - Seaway bill
   - Consignment note
   - Despatch note
   - Manifest
   - Multi-modal document
   - Combined documents
6. Transport document number
7. Declaration number
8. Declarant code
   - Broker
   - Clearing Agent
   - Self
9. Name and identification number of declarant

10. Type of declaration
    - Prescribed forms
    - Others (invoice, transport document, administrative document, etc.)

11. Form of declaration
    - Manual
    - Electronic

12. Type of cargo
    - Containerized
      - FCL (Full Container Load)
      - LCL (Less than Container Load)
    - Non-containerized

13. Goods regimes
    - Dutiable
    - Non-dutiable
    - Suspension/exemption/relief
    - Preferential status (bilateral, multilateral, GSP, etc.)
    - Inward processing
    - Free Zones
    - Transit
    - Others:
      - Perishable goods
      - Express Consignments
      - Relief consignments

14. Classification of goods
    - Tariff heading
    - Value
      - High
      - Medium
      - Low
    - Origin of goods
    - Gross weight

15. Date and time of arrival of the goods at port/airport/land border

16. Date and time of unloading – start

17. Date and time of unloading – end

18. Date and time of delivery to temporary storage

19. Date and time of the lodgement of the Goods declaration

20. Complete declaration: Yes/No
    If No, reasons:
    - Insufficient information in the Goods declaration
    - Incomplete documentation
      - invoice
      - certificate of origin
      - certificate of duty/tax exemption/relief
      - import licence
      - health certificate
      - veterinary certificate
      - other documents (specify)

21. Customs request for the presentation of complete Goods declaration: Yes/No
If Yes:

- Date and time of Customs request
- Date and time of re-presentation

22. Date and time of acceptance of the Goods declaration
23. Documentary control: Yes/No
24. Date and time of the start of documentary control
25. Date and time of the end of documentary control
26. Physical inspection of the goods: Yes/No
   if Yes:
   - Selection based on:
     - random selection
     - targeted by risk analysis
   - Type of inspection
     - random/cursory inspection
     - detailed inspection
27. Date and time of the start of the inspection
28. Date and time of the end of the inspection
29. Laboratory analysis: Yes/No
   if Yes:
   - Date and time of the start of laboratory analysis
   - Date and time of the end of laboratory analysis
   - Date and time of laboratory analysis received
30. Intervention by agencies other than Customs: Yes/No
   if Yes, name of agency (use codes):
   - Veterinary services
   - Agriculture services
   - Health services
   - Other authorities or services (specify)
31. Date and time of the start of intervention by other agencies
32. Date and time of the end of intervention by other agencies
33. Date and time of assessment of duty – start
34. Date and time of assessment of duty – end
35. Method of Payment of Duty and taxes (use codes)
   - Cash
   - Cheque
   - Banker’s Draft/Order
   - Electronic Funds Transfer
   - Other (specify)
36. Date and time of payment of duty (if required before release of goods) – start
37. Date and time of payment of duty - end
38. Date and time of the release of the goods
39. Date and time of removal of the goods

The order of questions above follows a logical sequence of the clearance process. However the actual location of the items on the form may be modified according to practical needs in developing and designing the form.

The layout and presentation of the form and questions should be as simple as possible in order to assist those participating in the study.
The questions asked should be worded in such a way that they are easily understood and easily answered. Questions requiring lengthy answers should be avoided wherever possible.

In view of the voluminous data to be captured, the questions should be grouped into various categories. A simple method would be to group all common questions such as region, Customs office, declaration number, name of Customs broker, etc. into one category and to group the rest of the questions according to each process in the clearance chain.

There is a possibility that some extraordinary delays could occur in some clearance process(es) for one reason or another and the administration might want to capture the reasons for these delays. An element can be added after each clearance activity in the Survey Questionnaire Form to cater for such delays. An analysis of the reasons for the extraordinary delays can provide insights into the existence of a problem in the clearance activity.

**B. Definitions**

The elements to be captured by the study should be defined to ensure uniformity in the dates and times used. Administrations may adapt these definitions or create new ones according to their needs.

(a) **Date and time of the arrival**: date and time of the arrival of the means of transport conveying the goods at importation or under Customs control. Arrival can be defined as docking, blocking, etc. of the importing conveyance in the port/airport/land border where the declaration will be made to obtain release in that port/airport/land border.

(b) **Date and time of the beginning of unloading**: date and time of the beginning of unloading of the goods from the means of transport that brought the goods to the Customs territory.

(c) **Date and time of the end of unloading**: date and time of the end of unloading of the goods.

(d) **Date and time of delivery to temporary storage**: date and time of the removal and storage of goods for Customs clearance.

(e) **Date and time of lodgement of declaration**: date and time of lodgement of the Goods declaration at the Customs office to obtain the release of goods.

(f) **Date and time of acceptance of the Goods declaration**: date and time of the end of the taking into charge of the Goods declaration.

(g) **Date and time of the beginning of documentary control**: date and time of the beginning of the examination of the declaration and accompanying documents.
(h) **Date and time of the end of the documentary control**: date and time of the end of the examination of the declaration and the documents.

(i) **Date and time of the beginning of inspection**: date and time of the beginning of the goods inspection by Customs.

(j) **Date and time of the end of inspection**: date and time of the end of the goods inspection by Customs.

(k) **Date and time of intervention made by other agencies**: date and time of intervention made by agencies other than Customs such as the Veterinary, Health, Agriculture, etc.

(l) **Date and time of authorization granted by other agencies**: date and time of authorization being granted, after inspection, if appropriate.

(m) **Date and time of payment of duty**: This relates to the time when payment is received either by manual means (bank draft, cheque, cash, etc.) or by electronic means and the time when the receipt or acknowledgement of the payment is completed. When payment is not a precondition for the release of the goods this process could be bypassed.

(n) **Date and time of release**: date and time at which release is granted by Customs. This is generally the last stage of Customs clearance when the release note is returned to the Customs broker/Customs clearing agent or importer. In cases of advance declaration or provisional release, the date and time of release may precede the date and time of arrival.

(o) **Date and time of the removal of the goods**: date and time when the goods leave the area of Customs control.
# C. Sample form

## Section A

<table>
<thead>
<tr>
<th></th>
<th>Region</th>
<th></th>
<th>Customs Office</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Name of transporter</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Mode of transport</td>
<td></td>
<td>air</td>
</tr>
<tr>
<td>5</td>
<td>Transport Document</td>
<td></td>
<td>Airway bill</td>
</tr>
<tr>
<td></td>
<td>Despatch Note</td>
<td></td>
<td>Manifest</td>
</tr>
<tr>
<td></td>
<td>Consignment Note</td>
<td></td>
<td>Multi-modal doc</td>
</tr>
<tr>
<td></td>
<td>Combined documents</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Transport document number</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Declaration number</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Declarant code</td>
<td></td>
<td>Broker</td>
</tr>
<tr>
<td>9</td>
<td>Name &amp; identification no. of declarant</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Name</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ID no.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Type of declaration</td>
<td></td>
<td>prescribed form</td>
</tr>
<tr>
<td></td>
<td>others (invoice, transport Documents, etc.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Section B

<table>
<thead>
<tr>
<th></th>
<th>Arrival of goods</th>
<th>date</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Start of unloading</td>
<td>date</td>
<td>time</td>
</tr>
<tr>
<td></td>
<td>End of unloading</td>
<td>date</td>
<td>Time</td>
</tr>
<tr>
<td></td>
<td>Delivery to</td>
<td>date</td>
<td>time</td>
</tr>
<tr>
<td></td>
<td>Temporary storage</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Section C

<table>
<thead>
<tr>
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<th>Lodgement of declaration</th>
<th>date</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Acceptance of Declaration</td>
<td>date</td>
<td>time</td>
</tr>
<tr>
<td></td>
<td>Accompanying documents</td>
<td>yes</td>
<td>no</td>
</tr>
<tr>
<td></td>
<td>Complete documentation</td>
<td>yes</td>
<td>no</td>
</tr>
<tr>
<td></td>
<td>Doc. Request</td>
<td>yes</td>
<td>no</td>
</tr>
<tr>
<td></td>
<td>Request</td>
<td>date</td>
<td>time</td>
</tr>
<tr>
<td></td>
<td>Document presentation</td>
<td>date</td>
<td>Time</td>
</tr>
<tr>
<td></td>
<td>Documentary control</td>
<td>yes</td>
<td>no</td>
</tr>
<tr>
<td></td>
<td>Start Doc. Control</td>
<td>date</td>
<td>Time</td>
</tr>
<tr>
<td></td>
<td>End Doc. Control</td>
<td>date</td>
<td>time</td>
</tr>
<tr>
<td>Section D</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----------</td>
<td>---</td>
<td></td>
<td></td>
</tr>
<tr>
<td>28 Physical inspection</td>
<td>yes</td>
<td>no</td>
<td></td>
</tr>
<tr>
<td>29 Type of inspection</td>
<td>random</td>
<td>detailed</td>
<td></td>
</tr>
<tr>
<td>30 Selection based on</td>
<td>random</td>
<td>Risk analysis</td>
<td></td>
</tr>
<tr>
<td>31 Start of inspection</td>
<td>date</td>
<td>time</td>
<td></td>
</tr>
<tr>
<td>32 End of inspection</td>
<td>date</td>
<td>time</td>
<td></td>
</tr>
<tr>
<td>33 Lab. Analysis:</td>
<td>yes</td>
<td>no</td>
<td></td>
</tr>
<tr>
<td>34 Start of analysis</td>
<td>date</td>
<td>time</td>
<td></td>
</tr>
<tr>
<td>35 End of analysis</td>
<td>date</td>
<td>time</td>
<td></td>
</tr>
<tr>
<td>36 Analysis received</td>
<td>date</td>
<td>time</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section E</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>37 Intervention by other agencies</td>
<td>Yes</td>
</tr>
<tr>
<td>38 Veterinary</td>
<td>start date</td>
</tr>
<tr>
<td>39 End</td>
<td>date</td>
</tr>
<tr>
<td>40 Agriculture</td>
<td>Start date</td>
</tr>
<tr>
<td>41 End</td>
<td>date</td>
</tr>
<tr>
<td>42 Medical/health</td>
<td>Start date</td>
</tr>
<tr>
<td>43 End</td>
<td>date</td>
</tr>
<tr>
<td>44 Others (specify)</td>
<td>Start date</td>
</tr>
<tr>
<td>45 End</td>
<td>date</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section F</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>46 Assessment of duty</td>
<td>Start date</td>
</tr>
<tr>
<td>47 End</td>
<td>date</td>
</tr>
<tr>
<td>48 Method of payment</td>
<td>Cash</td>
</tr>
<tr>
<td>49 Payment (if required before release)</td>
<td>Start date</td>
</tr>
<tr>
<td>50 Release</td>
<td>Start date</td>
</tr>
<tr>
<td>51 Removal from Customs control</td>
<td>Start date</td>
</tr>
<tr>
<td>52 Start date</td>
<td>time</td>
</tr>
<tr>
<td>53 End</td>
<td>date</td>
</tr>
</tbody>
</table>
APPENDIX 3

SIMPLIFIED SURVEY QUESTIONNAIRE FORM

Appendix 3 contains:

- A series of questions that could be used in a simplified methodology, and
- A sample form for capturing the data.

List of key questions

The following key elements should be included in a simplified study methodology:

1. Customs office (use codes)
2. Mode of transport (use codes)
   - Air
   - Sea
   - Rail
   - Road
   - River
   - Express consignments
3. Declaration number
4. Name and identification number of declarant
5. Classification of goods
   - Tariff heading
   - Value
6. Date and time of arrival of the goods
7. Date and time of unloading of the goods
8. Date and time of lodgement of the Goods declaration
9. Date and time of start of the physical inspection
10. Date and time of end of the physical inspection
11. Laboratory analysis: Yes/No
12. Date and time of intervention by other agencies (if any)
13. Date and time of approval by other agencies
14. Date and time of the release of goods.
### B. Simplified sample form

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Customs Office</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Declaration number</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Classification of goods</td>
</tr>
<tr>
<td></td>
<td>Tariff heading</td>
</tr>
<tr>
<td></td>
<td>value</td>
</tr>
<tr>
<td>7</td>
<td>Unloading of goods</td>
</tr>
<tr>
<td></td>
<td>date</td>
</tr>
<tr>
<td>9</td>
<td>Physical inspection</td>
</tr>
<tr>
<td></td>
<td>yes</td>
</tr>
<tr>
<td>11</td>
<td>End of inspection</td>
</tr>
<tr>
<td></td>
<td>date</td>
</tr>
<tr>
<td>13</td>
<td>Intervention by other agencies</td>
</tr>
<tr>
<td></td>
<td>date</td>
</tr>
<tr>
<td>14</td>
<td>Start of intervention</td>
</tr>
<tr>
<td></td>
<td>date</td>
</tr>
<tr>
<td>15</td>
<td>Approval</td>
</tr>
<tr>
<td></td>
<td>date</td>
</tr>
<tr>
<td>16</td>
<td>Release</td>
</tr>
<tr>
<td></td>
<td>Start</td>
</tr>
<tr>
<td></td>
<td>date</td>
</tr>
</tbody>
</table>

24.
APPENDIX 4

MODEL REPORT FORMAT

This model format is a guide to assist Customs administrations in preparing a report of the Time Release study. It proposes a format that includes the main areas to be addressed in the final report. These areas are not exhaustive and administrations may include any other details that are significant to their own requirements and concerns.

In general, the following areas should be covered in the report:

- Objectives
- Scope
- Methodology
- Analysis
- Conclusions and recommendations

1. Objectives
   The report should explain what the study was intended to measure. These objectives should cover the following goals:
   - to measure the average time taken for the release of goods from their arrival to their release;
   - to measure the average time taken for each activity in the release process, for example, the time taken for physical inspections;
   - to identify the weaknesses in the release process (including at each individual activity in the process);
   - to identify the constraints affecting release; and
   - to suggest corrective/remedial measures to improve the time required for the release of goods.

2. Scope
   The scope of the study must outline the extent and limits of the study. Some points to include would be:
   - Was it a comprehensive study capturing all elements in the Customs release process or was it a simplified study capturing only the key elements in the release process?
   - Did the study involve measuring the time from the arrival of goods in the Customs territory to their release (total time) or only from the time the goods declaration was lodged to the time of release (Customs time)?
- What modes of traffic were studied, e.g. sea, air, land and rail?
- Which office or offices were involved in the study?
- Was the study based on automated or manual Customs procedures or a combination of both?
- Which other agencies were involved in the study and what was their role?
- Was the time taken by Pre-Shipment companies captured?

3. Methodology

The methodology used in the study should be explained as this would impact on the validity and reliability of the results obtained. The following should be covered under this section:

- Were all transactions covered in the study or was a sampling methodology used?
- If sampling was used, how were the samples chosen within the whole population as well within the sub-population that was studied?
- What were the data captured and how were they collected?
- What was the duration of the study?

4. Analysis

This section should contain particulars about the total number of transactions dealt with by Customs during the duration of the study, the number of survey forms issued, the number returned and the number used in the analysis. If sub-populations were analyzed, it is also important to indicate the number of transactions, the number of forms issued, the number of forms returned and the number analyzed for the sub-population.

It is important that the analysis should indicate what data were analyzed. The following elements of the analysis should be included in this section:

- the average time taken from the arrival of the goods to their release. This could include, for example, the following key elements:
  - time from the arrival of the goods to the lodgement of the goods declaration;
  - time from the lodgement of the goods declaration to the assessment of duty and taxes;
  - time taken for examination of the goods;
  - time from the assessment to the payment of duties and taxes;
  - time from the duty payment to the release of the goods;
  - time taken in the intervention by other agencies;
  - the average time taken at each individual process;
- If different categories of goods or goods regimes were studied separately, e.g. dutiable goods vs. non-dutiable goods; goods meant for inward processing, free zones, express consignments; etc., the average time taken for each category or regime;

- time taken for goods declared manually and electronically.

5. **Conclusions and recommendations**

The conclusions to be drawn and the recommendations offered would depend largely on the results of the analysis of the data and what the results indicate. The results could also be compared with established work norms and/or the results of previous studies undertaken in order to arrive at useful conclusions.

The conclusions to be drawn should focus on the processes where delays occur and why they occur. They should also focus on the areas where further improvements could be made.

Recommendations, on the other hand, should focus on specific proposals for improvements.