The 31st RSG, hosted by Zambia Revenue Authority, was held in Lusaka, Zambia, from the 6th to 8th November 2019. It was attended by the representatives of Member Administrations, RTCs, RILO, AUC, ROCB and the WCO.

The Commissioner of Customs Services, Zambia, Mr. Sydney Chibbabbuka, opened the meeting and welcomed the delegates to Zambia. He emphasized the importance of the RSG in shaping the strategic objectives of the region and making strategic recommendations for adoption by the Governing Council. He highlighted the emerging issues of Customs and the various challenges experienced by Customs in delivering their mandate and achieving their goals and vision. He also called on delegates to urge their respective administrations to embrace robust and innovative solutions to the emerging issues.
The Vice Chairperson (RSG Chair) Botswana, ROCB Director, and the WCO Representative also delivered their respective remarks. The focus of the meeting was centered around discussing ways of achieving goals of the regional strategy, capacity building and trade facilitation. The importance of securing the borders and protection of the society during the process of facilitating trade was underscored hence members were implored to improve their relationships with the private sector with the aim of promoting voluntary compliance. Delegates noted the importance of member administrations embracing robust and innovative solutions to the emerging Customs issues.

The meeting further noted that the vision of the AfCFTA will be achieved if as a region, the implementation of trade facilitation initiatives is embraced by Members and given adequate support by the respective Governments. The outcomes and recommendations of the meeting were shared with the region.
Blessed Happy New Year 2020 to you, our beloved Customs family. We are honored to set through the year near with a Newsletter, highlighting the last quarter of 2019. While we know the year may have had its ups and downs, it was largely an incredible year, seeing a new mantle in the ESA leadership, headed by Botswana. Mr. Phodiso Valashia, the Vice Chair, has steered the ESA wheel with diligence and wisdom. Globally, Uganda, was elected to the Chairmanship of the WCO Council. We congratulate Mr. Dicksons Kateshumbwa for flying our flag higher.

In this edition, we are delighted to share the developments with and beyond our administrations. Herein are articles on the 31st Regional Steering Group, hosted by Zambia Revenue Authority, International Ship and Port Facility Security, Customs Trade Facilitation Initiatives, responses to AEO programme from Customs stakeholders among other fascinating customs stories from all over the ESA region.

Our desire is that this edition will galvanize you to strive to continue building our Region towards our vision of being a region that facilitates trade efficiently and professionally while ensuring economic growth and intra-regional trade.

As we begin the year, we promise to keep doing our best for you, and look forward to the greatest year of the ESA region so far. We are imbued by the zeal and zest of the Vice Chair and are persuaded we shall leave marks of excellence in our service, especially in the implementation of the regional Strategy. Will you join us?

ACKNOWLEDGMENTS
Angola Revenue Authority
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South Africa Revenue Service
Tanzania Revenue Authority
Zimbabwe Revenue Authority

EDITORIAL TEAM
Larry Liza - Editor in Chief
Faith Mosongo - Programme Officer and Editor
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Ana Secivanivic - Design and Layout
A national training workshop on Maritime Security and the International Ship and Port Facility Security (ISPS) code was facilitated by three consultants from the International Maritime Organization (IMO) at the Seypec House from August 26th - 30th 2019.

The workshop which was hosted by the Seychelles Maritime Safety Administration (SMSA), saw the participation of several representatives from different organizations, who’s daily routines revolves mostly around the Port and Security. This included representatives from the Seychelles Port Authority, the Anti Narcotic Bureau, Land Marine, Seychelles Maritime Administration, Coast Guard, Department of Risk and Disaster Management and the Department of Tourism. From Seychelles Revenue Commission’s- Customs Division, it was Mr. Francois Ally and Mrs. Sandra Laurence who attended the five-day workshop.

One main point which echoed throughout the workshop was that ‘the aim of delivering this training in Seychelles, is to enhance and sustain maritime security within the waters of the Seychelles and on the Seychelles flagged vessels. And in view that Seychelles is a contracting member of the Safety of Life at Sea (SOLAS) convention, it is for this reason that it is was mandatory for Seychelles to adopt and implement the ISPS standard, which is a set of rules and frameworks designed to better manage and reduce security threats to ships, ports and ports facilities’ - said the consultants.

Participants who attended the workshop benefited from the knowledge of the consultants on:

- how the ISPS code should be implemented;
- how to raise security level in cases of breach of security and incidents;
- how to conduct port facility security assessments;
- how to submit the port of Victoria for approval to the designated authority and the compliance auditing process;
- and how to perform exercise and drills to test effectiveness of the plans.

Mrs. Laurence explained that even though the training was mainly for Seychelles Port Authority and Seychelles Maritime Safety Administration, being part of the workshop was very fruitful and important. She further explained that as a law enforcement agency, it is very important for Customs Division to be knowledgeable of the Maritime security and International Ship and Port Facility (ISPS) code and to have a clearer understanding of the importance of security and safety in relation to their line of duty and their working environment at a port. She concluded that in order to improve the country’s port and maritime security, it also requires a collective effort from other partners and stakeholders.
Tanzania has implemented some management and governance changes since the current President, Dr. Magufuli has been in power.

Some of the changes’ focal points were aimed at working on setbacks facing business persons, revenue collection and clearance of goods under customs control.

Limited working hours acted as one of the impediments for customs to clear goods on time thus discouraging efforts and vision of the President to become a middle-income country by 2025. Now Tanzania Customs provides a 24/7 service.

Expansion of Dar Es Salaam Port is an added advantage for Tanzania Customs. Gaining from strong political assists, Tanzania Ports Authority (TPA) will expand the 7 berths depth from the current 8 meters to 15 meters allowing the port to receive larger vessels able to carry up to 19,000 containers. Since Dar Es Salaam Port handles approximately over 90% of Tanzania’s cargo traffic, more goods can be handled by TPA meaning more customs jobs created and more customs revenue collection, just to mention a few advantages.

“My government will put emphasis on fighting corruption, job creation and industrialization”

Dr. John Magufuli-President of Tanzania

Source: Reuters

Written by: Iddah Zumba
Assistant Customs Officer – Tanzania Revenue Authority
Domestic and foreign passengers arriving and leaving Angola through land, sea and air borders will now have to declare in writing the goods they are carrying, based on a form to be made officially available, the Ministry of Finance said through the General Tax Administration (AGT).

The customs declaration form for passengers/travelers will be available in three languages; Portuguese, English and French, starting on 1st December 2019 at the 4 de Fevereiro International Airport, but experimentally for a period of 30 days.

Santos Mussamo, Director of Customs Services, publicly presenting the new form on Thursday, said that after the 4 de Fevereiro International Airport will be followed by the Port of Luanda and Lobito simultaneously in January 2020 and afterwards, the borders of Zaire, Luvo and Santa Clara and Angola/Namibia, in the province of Cunene.

The introduction of the form is in line with international good practice for controlling financial negotiable goods flows, as well as compliance with Recommendation 32 of the Eastern and Southern Africa Anti-Money Laundering Group (ESAAMLG) of which Angola is a member.

With this measure, Angola also complies with the recommendations of the International Financial Action Task Force (FATF/FATI) and the US National Treasury to combat money laundering and terrorist financing.

The measure was approved by a Presidential Decree of 9th August 2019, which establishes the terms and conditions for the definition of the obligation on the part of passengers to make statements in writing about goods carried by them at the time of travel.
The Kenyan Port of Mombasa is the gateway to the Northern Corridor serving Uganda, Rwanda, Burundi, South Sudan, the Democratic Republic of Congo and parts of Northern Tanzania. The Kenya/Uganda land borders of Malaba and Busia jointly process the bulk of the cargo and traders involved. A survey by Trade Mark East Africa revealed that Busia is the busiest crossing point for informal cross-border trade in the EAC region.

Considering the above, the Commissioner of Customs, URA (also Chairman of the WCO Council), Dicksons Kateshumbwa, and his Kenyan counterpart, Commissioner Kevin Safari initiated a bilateral approach towards facilitating safe and secure trade between the two countries. This approach was launched at the inaugural “Bilateral Leadership Meeting of the Commissioners of Customs Administrations of Kenya and Uganda”, held on 2nd August 2019 in Nairobi, Kenya.

Hinging on the initiatives of the WCO, the EAC and other development partners, the aim is to eliminate non-tariff barriers, reduce cargo clearance time and enhance the efficiency of the two administrations in Compliance and Risk Management, Enforcement, ICT and Technology, Valuation, Warehousing, Exports Facilitation and training.

Joint efforts and partnership with the community and traders have led to the identification of kingpins of cargo smuggling and their consolidation areas. A number of women, previously engaged in smuggling have been registered into groups that now engage in legitimate trade.

Above all, the opened up communication channels have made it easy for the two administrations to jointly solve operational issues that arise.

Author: Christine Ilahalwa
Customs and Border Control Department
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The WTO Trade Facilitation Agreement (TFA) aims to expedite the movement, release and clearance of goods whilst improving customs cooperation. Trade Facilitation plays a fundamental role in integrating developing countries into the global trade network as well as enhancing administrative efficiency.

The reduction of tariffs globally has been replaced by a rise in Non-tariff barriers (NTBs) (Yasui T, 2014). NTBs are any hindrance to trade except export and import duties (SADC, 2015). There are three main categories of NTBs namely health, safety and environment, trade policy NTBs as well as administration NTBs. Customs clearance delays fall under administrative NTBs.

The World Trade Organisation (WTO) ranks cumbersome customs procedures second to technical barriers to trade in terms of NTBs. Lengthy customs procedures cost a consignment approximately US$185 each day the consignment is delayed (Barka, B 2012). Intra-Africa trade costs compounded by complex customs procedures are higher compared to other regions. A study by the World Bank in 2012 reveals that customs delays cost Southern Africa and EAC countries approximately US$ 48 million and US$ 8 million respectively per year.

In most African countries, customs procedures are not risk-based. They are premised on stringent import and export controls aimed at protecting the local market, therefore characterized by physical control of goods where most of the goods are physically examined (Skud, T 1996). Procedures are transaction-based whereby each document has to be checked and cross-checked at different control points. Customs officials implement a comprehensive manual physical examination and verify nature of goods, quantities and origin before clearance is effected (WCO, 2015). This is inefficient considering the volume of imports into the continent.

Modernization reforms like ASYCUDA have not translated into significant reduction in turnaround times. Physical examinations have not been dispensed with. There is a lot of bureaucracy involved in the implementation of most customs procedures in Africa. Centralization of some customs procedures still pose a major challenge. Thus pre-modernization and automation era and the current era of trade facilitation reforms are not very different since manual interventions are still being carried out despite high levels of automation.

By Sendra Chihaka
An engagement with various key Customs stakeholders was held on 25th September 2019 to share Customs’ plans to introduce an Authorised Economic Operator (AEO) programme in South Africa.

The stakeholders – from various business associations and Customs umbrella bodies – were very positive after the engagement and were open to form part of an AEO Working Group going forward. The idea is to have representatives from the public sector and the private sector who would discuss and examine the various issues related to the design and roll-out of the future AEO programme.

The AEO programme – which is based on the World Customs Organization’s SAFE Framework of Standards – requires an extra level of safety and security compliance from traders and offers additional benefits, compared to the Preferred Trader programme. It is also open to the entire Customs value-chain, as opposed to only local importers and exporters.

SARS Customs intends to pilot the AEO programme in South Africa before the end of 2019. Clients in the motor vehicle manufacturing industry – representing big businesses have been earmarked to participate in the pilot, followed by the Clothing and Textile Industry. SARS is also in the planning stage of engagements with its major trading partners within BRICS and the EU for the purpose of establishing Mutual Recognition Agreements (MRAs) for its AEO Programme.

At the recent stakeholder engagement session, Customs and Excise Group Executive, Rae Vivier, indicated that the AEO programme was being designed for Customs to partner with the private and public sector to improve voluntary compliance and trade facilitation in the country. She mentioned a few key points that SARS was looking at when it came to AEO, including Mutual Recognition Agreements with SACU/SADC trading partners, close cooperation with Other Government Agencies (OGAs) in South Africa to ensure the programme is recognised by all government departments, exploring modern technology such as block chain and augmenting AEO benefits in order to design a programme that would be beneficial for trade.
Any traveler arriving in the country expects to promptly pick up his luggage and leave the airport, but to this end, Angolan Revenue is committed to ensuring a balance between facilitation, control and expeditious clearance of goods.

Therefore, for this activity to be successful, the traveler must always collaborate with the appropriate airport authorities, avoiding delays and to make sure that he has all the relevant information, especially with regards to the goods and quantities allowed to be carried free of customs duties and other charges.

One of the measures that the Angolan Revenue Administration has taken for trade facilitation proceedings has been to grant exemptions on imported goods and to simplify procedures for customs clearance of goods.

Another scenario is the granting of exemption to travelers coming to live in the country for more than 180 days, including Angolan diplomats, students, emigrants and workers representing public and private institutions or companies abroad for more than 180 days, when importing the goods listed below, excluding motor vehicles, vessels, and floating structures, as well as aircraft:

- Clothing and personal effects;
- Books; tools;
- Portable appliances;
- Furniture;
- Household articles;
- Household appliances;
- Bicycles;
- Bay strollers; and
- other similar articles.

It should be noted that exemption on the importation of these goods falls on import duties and is only allowed in cases where Angolan diplomats and students are at the end of their mission and return to the country, and when emigrants and workers are on behalf of public and private institutions or companies abroad for more than 180 days. In all the above mentioned cases customs require the presentation of documents issued by the competent entities.

In this particular case, for the completion of customs formalities, the beneficiary shall be liable to the payment of a service fee, a value added tax (VAT) and excise duty, where applicable.

By: Ana Carina dos Santos
Any Kenyan who is thirty years old and above knows that Kenya’s weather and soil cover has significantly changed since their childhood days. I grew up in the capital city of Kenya, Nairobi. Though an “urban-girl”, I can attest to the changes because, in spite of living in an estate, I climbed several mango trees in the hood and had the privilege of harvesting loquats (commonly known as luguards) on my way from school. We had seasons when the market would be flooded with red plums and pears. We had plenty of seasonal streams in the city and big chunks of undeveloped land were covered with shrubs and trees.

Today, the story is different not only in Nairobi but across the country. The trees and their fruits have become rare, the seasonal streams have dried up, the swampy grounds choked by human activities and the weather patterns have become erratic. In rural areas, the farmers have borne most of the brunt of our environmental negligence. Indeed, the environment will always give our return for our actions, whether positive or negative, so we better all learn to treat nature well.

Kenya School of Revenue Administration has taken up the challenge to be intentional about environmental conservation. In the fourth quarter of the year, the school’s management got advice from Kenya Forestry on suitable tree species for the Coast region and involved the school community (Trainers, KRA staff and students) to plant about two hundred and fifty (250) trees from the selected variety of species: Undoubtedly, each of us can do something in their world of influence. Let us all arise in action guided by the wisdom of late Kenya’s Nobel Laureate Professor Wangari Maathai: be the hummingbird!

Author: Associate Head, Customs & Logistics, Kenya School of Revenue Administration
Traditionally, passenger arrivals terminals, as the name implies, are designed solely for the clearance and treatment of travelers, including their luggage.

However, for reasons of the economic nature, many, if not most travelers, during their travels abroad, purchase and carry with them, upon their return to the country, articles which do not fit under the passenger allowance, including volumes outside the format permitted.

To get these goods cleared by customs, they use passenger terminals, which are, as stated above, generally designed solely for the clearance of travelers and their luggage.

This behavior is justified by many, as no industry in the country can provide the local market with such articles at a more affordable cost, which is why travelers see no alternative but to buy them abroad.

However, any articles permitted by law may be purchased outside the country provided that the importation follows the applicable procedures in the appropriate channels for the control of goods.

Thus, to facilitate imports of small consignments of goods with values between UCF\(^1\) 2,640 and 9,000 equivalent to Akz 232,320,00 – 792,000,00 Kwanzas, respectively, brought by individual passengers or contained in traveler’s personal luggage, the law provides for a flat rate of 25% “on the value of the goods”.

So what is a flat rate? The flat-rate is a fixed amount of charge expressed as a percentage, assigned to import procedures for small consignments of goods between UCF 2,640 and 9,000 equivalent to Akz 232,320,00 – 792,000 Kwanzas, respectively with a 25% tariff on the FOB value.

However, it will not be sufficient to bring any goods through the passenger terminal and require them to be cleared by applying a 25% flat rate, as they may be outside the format permitted to be released at a passenger terminal.

Therefore, goods will be forwarded to the airport’s cargo terminal for the completion of Simplified Declaration or General clearance procedure.

By: José M. Baptista

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\(^1\) Tax Correction Unit equivalent to 88 Kzs per unit
With the support of Kenya Revenue Authority, a WCO Regional Workshop on Preferential Rules of Origin for English Speaking Least Developing Countries (LDCs), funded by India Customs Cooperation Fund, was held at the Regional Training Centre in Mombasa, Kenya, from 3 to 6 December 2019. The objective of this Workshop was to promote the WCO Guide on Preferential Rules of Origin for LDCs, which was developed in order to ensure that LDCs benefit to the maximum extent possible from the WTO Nairobi Ministerial Decision on Preferential Rules of Origin for LDCs.

Sixteen Customs officials participated actively in the discussions throughout the workshop, which was facilitated by two experts from the WCO Secretariat and one pre-accredited expert from the region.

During the workshop, the experts presented the general concept of preferential rules of origin and the WCO Guidelines on certification and verification of origin, providing practical information on how to correctly apply preferential rules of origin. The experts gave a detailed explanation of the various elements of the Nairobi decision including useful guidance from a Customs perspective. The discussion highlighted, among others, that the correct understanding and application of preferential rules of origin is key to better implementation and utilization of the free trade arrangements, which will be achieved by building more expertise in origin matters, conducting more training and enhancing the stakeholder engagement, as well as by improving/and upgrading training materials. The participants also expressed the need to implement the guidelines included in the Nairobi decision in order to review the preference-granting countries’ rules of origin. At the end of the Workshop, many participants noted that the workshop was an eye-opener and that they would raise awareness about the importance of correct understanding of preferential rules of origin in their national Customs administrations.
Customs organizations do not operate in isolation, despite being the major player in trade facilitation. The WTO Trade Facilitation Agreement (TFA) which aims to expedite trade procedures and entered into force on the 22nd of February 2017, recognises the important role played by other border agencies in trade facilitation.

The TFA contains 24 articles that fall into three sections. Section 1 defines 12 articles with specific requirements to be accomplished by member states. Although some of the articles speak to specific Customs issues, the majority of them also incorporate other border agency requirements some of which are discussed in this paper.

ARTICLES RELATING TO BORDER AGENCIES

Article 1 of the Trade Facilitation Agreement relates to the publication and availability of information through channels like the internet. The requirements to publish procedures for importation, exportation, and transit, restrictions, and prohibitions, required forms and documents, as well as fees and charges, are not limited to customs only.

Article 2 provides for regular consultations between border agencies, traders as well as other stakeholders. All these stakeholders play different fundamental roles in the trade facilitation chain and there is a need to consult them before a new law or regulation is introduced.

To create harmony and avoid contradictions within the operations of various border agencies, Article 4 encourages members to make their provisions applicable to administrative decisions issued by other border agencies.

Each member is required to introduce or maintain a system of notifications or guidance for enhanced controls or inspections (Article 5). Such notifications or guidance relate to specialized agency issues like animal and plant health, quality and safety of food products, which involves other agencies like the Ministry of Agriculture and the Bureau of Standards.

Article 7 of the Trade Facilitation Agreement requires that members separate the release of goods from the final determination of customs duties, fees, taxes, and other charges. It calls for the focus of customs control and other relevant border controls on high-risk consignments. This article advocates for the border agencies to evolve with global changes and move away from traditional bureaucracy to risk-based enforcement such as post-clearance audits.

Article 8 calls for the cooperation and coordination of activities of agencies and authorities responsible for border controls and procedures dealing with the importation, exportation, and transit of goods with one another to facilitate trade. Cooperation can involve aligning working hours and establishing one-stop border posts leading to efficiency and reduction in duplication.

Formalities associated with import, export, and transit are covered under Article 10 of the Trade Facilitation Agreement. This provides for the establishment of Single Window platforms enable traders to submit documentation and data requirements for importation, exportation, or transit of goods through a single entry point to the participating authorities or agencies.

Article 12 of the Trade Facilitation Agreement addresses the sharing of information between Customs and other international agencies. Information sharing and other forms of cooperation are usually enabled by bilateral and regional agreements. Border cooperation efforts encourage members to share information on best practices in managing customs compliance.

The discussed Articles indicate the importance of other border agencies who play complementary roles to Customs thus enhancing transparency and efficiency in trade facilitation.

by Sendra Chihaka
The OPCW’s mission is to implement the provisions of the Chemical Weapons Convention to achieve the vision of a world free of chemical weapons and the threat of their use, and in which chemistry is used for peace, progress, and prosperity.

A Chemical Weapon is a chemical used to cause intentional death or harm through its toxic properties. Munitions, devices and other equipment specifically designed to weaponize toxic chemicals also fall under the definition of chemical weapons.

Under Chemical Weapons Convention (CWC) the definition of a chemical weapon includes all toxic chemicals and their precursors, Munitions or devices and Equipment ‘directly in connection’ with munitions and devices.

EXAMPLES OF CWS INCLUDE:
- Fully developed chemical weapons and the components of such weapons when stored separately (e.g. binary munitions).
- Chemicals used to produce chemical weapons (precursors).
- Chemicals used to cause intentional death or harm.
- Items with peaceful civilian uses, when used or intended for chemical weapons use (dual-use items).
- Munitions and devices intended for the delivery of toxic chemicals.
- Equipment directly in connection with the aforementioned munitions and devices.

CHALLENGES FOR CUSTOMS IN CONTROLLING SHIPMENT OF CHEMICAL WEAPONS
- Competing Customs priorities
- Balancing Trade facilitation and enforcement
- Lack of effective targeting tools
- Lack of pre-arrival information
- Incomplete accompanying paperwork making identification difficult
- Limited Knowledge of Customs inspectors
- Lack of awareness of controlled goods/control list
- Lack of safe areas to examine dangerous goods
- The Limited capacity of /or access to Customs/Government laboratories

CUSTOMS operations across the region are of gigantic importance in scheming the flow of chemical weapons within the region. Clear and precise training must be accentuated across all the Customs Authority to curtail the shipments of CWs from outside and within the region.

OSCAR LEONARD
TANZANIA REVENUE AUTHORITY
The national companies: Toyota de Angola, Mota Engil, Total Angola, Novagrolider, Coca Cola Botling, Stylus-Sociedade Comercial, Lda, and Grandes Moagens de Angola benefited, as from 31st October 2019, special treatment in import and export processes.

The Executive Secretariat of Nacional Trade Facilitation Committee delivered, during a ceremony held in Luanda, certificates to seven (7) companies that met the mandatory requirements established under the international trade rules and legislation.

The certification process is a part of the Strategic Plan of the Angolan Tax Administration for (2015-2020) which foresees the implementation of the AEO program as a tool for trade facilitation and reinforcement of the supply chain security.

Initially, 25 companies were selected out of 400 major taxpayers, of which 7 were certified immediately because they complied with mandatory requirements of the process of exportation and importation of goods.

Dr. Jofre Vandunem Junior, President of the National Trade Facilitation Committee, emphasized that the program was the starting point towards simplification, harmonization, and standardization of procedures, based on reduction on non-tariff barriers for the international trade, directed to those taxpayers who do not represent tax risk, with compliance proven by the customs and fiscal legislation records. The granting of certificates initiated the implementation of the AEO program, one pillar of WTO trade facilitation agreement, adopted by the Government under the Presidential Decree no. 293/18, of 3rd December.

It will be different for the 7 companies during inspections at the port since the then AEOs will have priority treatment in the release of their goods and inspection services will be held on the premises of the companies. This will enable them to reduce the costs of longer stays of goods at the port and airport premises. Mr. Santos assured that if Customs receive 10,000 declarations from various companies, immediate treatment will be given to those of AEOs.

The pilot stage for the certification of law-compliant companies ends in 2020 and, according to Mr. Santos, Director of Customs Services of the Angolan Tax Administration, once it terminates, the institution will launch the second stage of the program nationwide.
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