SOUTHERN AFRICA TRADE HUB

Technical Report

2011 Audit of the Implementation of Regional SADC Customs Instruments and International Conventions

Work Plan Activity: 1.2.2 D

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LIST OF ACRONYMS

AEO	Authorized Economic Operators
ASYCUDA	Automated System for Customs Data
AT	Autoridade Tributaria de Mocambique (Revenue Authority of Mozambique)
BURS	Botswana Unified Revenue Service
CET	Common External Tariff
CMT	Committee of Ministers of Trade
CMS	Customs Management Systems
COMESA	Common Market for Eastern and Southern Africa
COO	Certificate of Origin
CTN	Custom Tariff Nomenclature
DR	Democratic Republic of Congo
EAC	East African Community
FAST	Flexible Anti-Smuggling Team
FTA	Free Trade Area
GATT	General Agreement on Tariffs and Trade
HS	Harmonized System
ICT	Information and Communication Technology
MS	Member State
MRA	Malawi Revenue Authority
MRA	Mauritius Revenue Authority
MOU	Memorandum of Understanding
NTB	Non-Tariff Barrier
OSBP	One Stop Border Post
PCA	Post Clearance Audit
PSI	Pre Shipment Inspection
REC	Regional Economic Community
RM	Risk Management
ROO	Rules of Origin
RTBG	Regional Transit Bond Guarantee
SACU	Southern Africa Customs Union
SAD	Single Administrative Document
SADC	Southern Africa Development Community
SADC-CD	Customs Declaration
SATH	Southern Africa Trade Hub
SCCC	Sub Committee on Customs Cooperation
TKC	Trans Kalahari Corridor
TIMS	Trade Information Management Systems
USAID	United States Agency for International Development
VAT	Value Added Tax
WCO	World Customs Organization
WTO	World Trade Organization

EXECUTIVE SUMMARY

The Audit was conducted to assess the status of the SADC Customs Administrations in implementing the various regional and international customs conventions/instruments. The purpose is to identify the areas that require harmonization and standardization of customs procedures to achieve regional integration. It aims to get feedback from Member States on implementation progress, their views, challenges, and the way forward.

The report shows the status of the Member States as of April 2011. A questionnaire was sent to 14 Member States. Thirteen gave feedback on the questionnaire, while Seychelles requested to participate in future audits due to ongoing reforms. The findings are presented in the form of tables and charts to show the number of Member States implementing the various instruments, forms and procedures.

Summary Status of Implementation of Customs Instruments

		Angola	Botswana	DRC	Lesotho	Malawi	Mauritius	Mozambique	Namibia	South Africa	Swaziland	Tanzania	Zambia	Zimbabwe	Total M/S implementing/ Provision
INTERNATIONAL INSTRUMENTS															
1	Revised Kyoto Convention	P	Y	Y	P	P	Y	Y	P	Y	N	Y	Y	Y	8
2	WCO SAFE Framework of Standards	P	Y	P	P	P	P	Y	N	Y	N	Y	P	Y	5
3	Nairobi Convention	P	P	Y	P	P	P	Y	N	Y	P	Y	P	Y	5
4	Arusha/Maputo Declaration	P	P	P	P	P	Y	P	N	Y	P	Y	Y	Y	5
5	Istanbul Convention	P	N	Y	N	P	Y	P	N	Y	P	Y	N	Y	5
6	ATA Carnet	N	P	Y	N	P	Y	N	N	P	N	Y	Y	N	4
7	WTO Valuation	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	13
8	Harmonized System 2007	Y	Y	Y	N	Y	Y	Y	Y	Y	N	Y	Y	Y	11
SADC Regional Instruments															
1	Model Act	N	N	N	Y	N	Y	Y	N	N	N	N	N	N	3
2	Rule of Origin	N	Y	N	Y	Y/ N	Y	Y	Y	Y	Y	N	Y	Y	9
3	SADC Common Tariff Nomenclature (CTN)	N	N	N	N	N	N	Y	N	N	N	N	N	N	1

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#															
4	Transit Management System	Y	N	N	N	N	N	N	N	N	N	N	N	N	1
5	Regional Customs Transit Bond Guarantee	N	N	Y	N	N	N	N	Y	N	N	N	N	N	2
Information Communication Technology															
1	Website	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	12
2	Automated	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	12
3	E- filing	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	12
4	E- learning	Y	Y	N	Y	Y	Y	N	Y	Y	N	Y	Y	Y	10
5	Scanners	Y	Y	Y	N	N	Y	Y	Y	Y	N	Y	Y	Y	10
6	Interconnection with other Administration	N	N	N	N	Y	N	N	N	N	N	N	N	N	1
Trade Facilitation															
1	One Stop Border Post	N	N	N	N	N	N/A	Y	N	Y	N	N	Y	Y	4
2	Cross Border Traders Provision	N	Y	Y	Y	Y	N	Y	N	N	N	Y	Y	Y	8
Harmonized Procedures															
3	Risk Management	Y	N	Y	N	Y	Y	Y	Y	Y	N	Y	Y	Y	10
4	Post Clearance Audit	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	12
5	Authorized Economic Operators	N	N	N	N	N	Y	N	Y	P	N	Y	Y	N	5
6	Pre-Clearance	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	12
Revenue Safeguards Image															
1	Code of Conduct	Y	N	N	Y	Y	N	Y	N	Y	N	N	N	Y	6
2	Integrity Plan	Y	Y	N	N	Y	N	N	N	Y	N	N	N	Y	5
3	Exchange of Information	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	N	11
Compliance															
1	Taxpayer Service	Y	Y	N	Y	N	Y	Y	Y	Y	N	Y	Y	Y	10
Stakeholder Partnership															
1	M.O.U Customs to Customs	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	12
2	M.O.U Customs to Business	Y	Y	Y	N	Y	Y	Y	N	Y	Y	Y	Y	Y	11

Capacity Building														
1	Exchange Program	Y	N	N	Y	Y	Y	Y	Y	Y	N	Y	N	N	8
2	Training Institutions	Y	N	Y	Y	Y	N	Y	Y	Y	N	Y	Y	Y	10
3	Accredited Trainers	Y	Y	N	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	11
Revenue Collection															
1	Other fees in addition to Custom, Excise, VAT	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	12
2	Pre-Shipment Inspection	Y	Y	N	Y	N	N	Y	N	Y	N	N	N	N	5

The Audit reveals several Member States are implementing Rules of Origin (ROO), Harmonized System 2007 and WTO valuation, but only three Member States have aligned their Customs Act to the SADC Model Act. One Member State implements transit, two implement the transit bond guarantee and four implement the transit control form. Implementation of transit forms and procedures are key to the regional integration and trade facilitation.

Some of the fundamental pillars for shaping the revenue authorities as new organizations – to give them a new image, professionalism, and enhance revenue – are codes of conduct, stakeholder partnership (forum), transparency, open appeal system, integrity plan, and taxpayer service. There are few Member States implementing the integrity plan and code of conduct compared to taxpayer service and business forum.

The modern customs administration must strike a balance between control, facilitation of trade and maximizing revenue collection. Though customs administrations talk of trade facilitation, there is very little progress in practice as the working hours between administrations are not aligned. A good example is between Tanzania and Malawi where Tanzania borders open at 8am and Malawi borders open 6am, leaving a one hour difference despite the one hour time difference between the two countries. The working hours must be harmonized and extended to facilitate movement of trade. Twelve Member States indicated they conduct risk based physical examinations, but in practice most Member States check everything. To facilitate trade, risk management and risk based physical examinations must be implemented.

Member States cited a number of challenges that hinder adoption and implementation of the various instruments and procedures. They indicated, though, that despite challenges, they are willing to forge ahead and make progress.

Major Challenges to Implementation of SADC Instruments and International Conventions

- Multiple membership in regional economic communities (RECs). The resolution of multiple membership requires top level policy direction on the way forward. Customs administrations have pressure on human and financial resources to attend meetings, as well as implement instruments and procedures of different regional bodies such as SADC, COMESA and the EAC. It is difficult to implement the requirements of several RECs, and a Member State cannot be a member of several customs unions.

- Poor infrastructure; limited space and funds to make provision for parking space; no driving lanes to separate traffic; small examination bay; few sign posts to direct traffic; small offices without sufficient facilities; and unreliable power or a complete lack of electricity and reliable network facility.

- Lack of capacity to implement the instruments and expertise to accede to international conventions.

- Limited resources to modernize customs because finances are required to build modern offices, upgrade facilities/ technology, and develop staff skills.

- Long gazetting procedures due to bureaucracy. To adopt instruments, Member States have different national procedures. Some reviews have to be tabled in parliament, some require ministerial consent, but technical expertise is needed to conduct reviews and alignment of the Model Act.

- Lack of a regional implementation plan. Some Member States assumed that after approval and piloting of some of the instruments, the process was still going on to finalize some instruments, and they were waiting to be advised by the SADC Secretariat when to implement.

Member State Proposals

Member States stated that progress on adoption and implementation of SADC Customs instruments will require:

1. Updating the finalized instruments and agreeing on the areas that need harmonization.
2. The harmonization of the RECs to resolve the multiple membership dilemma.
3. Technical support to align and adopt the various instruments and accede to international conventions.
4. A sensitization plan and implementation guidelines from the SADC Secretariat.
5. Working out modalities for implementing instruments that were already developed and to stop developing new ones before evaluation of the approved ones.

Finally, they recommend developing an implementation plan with clear aligned to SADC milestones, to cover consultation process, and sensitization activities, then enforce implementation of the existing SADC instruments.

1. INTRODUCTION

The Southern African Development Community (SADC) Protocol on Trade was implemented in 2000 with the objectives of, inter alia, liberalizing regional trade in goods and services and establishing a Free Trade Area (FTA) in the SADC region. The twelve participating Member States achieved a FTA in 2008 with 85% of intra-regional trade in goods achieving duty free/quota free status.[1] By January 2012, with few exceptions, essentially all intra-SADC trade will be duty free.[2] In order for countries to be able to take advantage of the opportunities provided by the favorable market access under the FTA, the Protocol makes provision for wide ranging initiatives on customs cooperation and trade facilitation.

Improving trade facilitation broadly remains a significant obstacle to greater intra-regional integration in SADC. In the Tripartite Online Non-Tariff Barrier (NTB) Monitoring Mechanism, trade facilitation and customs issues are among the most common NTBs cited by traders in the SADC region.[3] Across international benchmarks, including the World Bank's "Doing Business" Indicators, SADC rankings on the ease of "trading across borders" remain in the lowest range with a few exceptions.[4] Greater regional cooperation on customs issues and harmonization in documentation are critical to alleviating these constraints. The SADC Secretariat and Member States, in partnership with International Cooperating Partners, are actively engaged across a range of activities to address these issues.

The objective of the 2011 Audit of the Implementation of Regional SADC Customs Instruments and International Conventions is to assess the status of implementation on customs and trade facilitation instruments – both SADC and International – as well as the implementation of supporting mechanisms. On the basis of Member States' responses, the audit highlights key areas where implementation lags, identifies key constraints and provides recommendations on priority interventions to address obstacles to implementation. This is the first comprehensive audit of customs instruments since 2007 and provides not only an overview of the basic status but also provides an opportunity for the Secretariat and Member States to highlight priority areas for intervention.[5]

The overall picture shows average implementation across both regional instruments and international conventions. There is action, but the pace is slow. The reasons for non-compliance or non-implementation are similar across Member States. Some Members States indicated they are committed to regional integration and are very eager to forge ahead with regional integration, but they face significant challenges in implementing the regional customs instruments. There is a strong need for guidance and a clear plan to make meaningful progress in addressing the challenges of regional integration.

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1 Of the 15 SADC Member States, 12 are implementing the Protocol on Trade. While Angola signed the Protocol, it did not submit instruments of accession. The Seychelles and the Democratic Republic of the Congo (DRC) have yet to accede.

2 Zimbabwe and Tanzania currently have derogations to their tariff phase down obligations while Mozambique has until 2015 to finish their tariff phase downs vis-à-vis South Africa. Malawi lags in implementation.

3 www.tradebarriers.org

4 www.doingbusiness.org

5 "Audit of the Implementation of the SADC Protocol on Trade", USAID Southern Africa Global Competitiveness Hub, August 2007.

1.1 Background

The obligations of the participating SADC Member States' regarding customs issues are delineated in Part Three of the SADC Protocol on Trade as follows:

- Article 12: Rules of Origin (ROO) – Specified in Annex 1[6]
- Article 13: Cooperation on Customs Matters – Specified in Annex II
- Article 14: Trade Facilitation – Specified in Annex III
- Article 15: Transit Trade – Specified in Annex IV

These Articles and Annexes, inter alia, require Member States to adopt measures on:

- Customs Tariff Nomenclatures (CTN),
- Valuation laws,
- Customs procedures,
- Computerization of customs procedures (automation of national customs systems),
- Enforcement and investigations,
- Training, and
- Exchange of information

In addition, Annex III mentions simplification and harmonization of trade documentation and procedures whereas Annex IV deals with the facilitation of transit traffic.

To oversee the implementation of the customs provisions, the Protocol creates a forum for heads of customs administrations in SADC – the Sub-Committee for Customs Cooperation (SCCC). The SCCC reports to the Committee of Ministers of Trade (CMT) for implementation of decisions.

To aide in the work of the SCCC, several technical working groups have been established across the range of issues. The working groups develop customs instruments for consideration and analysis by SCCC who then recommend them to the CMT for approval. The approved regional instruments are then to be adopted/legislated and implemented by the customs administrations of the SADC Member States.

This Audit reviews the status of implementation of approved measures in addition to the international customs and trade facilitation agreements to which the SADC Member States are signatories.

1.2 Methodology

The primary objectives of the audit, as specified by the SADC Secretariat, are:

- To assess the status of the SADC members in implementing regional and international customs instruments.
- To identify the areas of convergence and divergence among Member States.
- To identify focus areas in the harmonization and cooperation initiatives.

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[6] A revision to the Rules of Origin specified in Annex 1 was agreed and approved by Member States in 2008.

- To identify the challenges Member States face in implementing the instruments and conventions.

- To assess progress in trade facilitation in line with customs modernization initiatives.

- To assess both Customs–to-Customs and Customs-to-Business partnership progress.

- To assess the way forward in the SADC regional integration from the customs perspective.

At the request of the SADC Secretariat, the Audit was carried out by the United States Agency for International Development (USAID) Southern Africa Trade Hub (SATH). SATH has worked extensively throughout the region with the SADC Secretariat and Member States on issues of customs cooperation and trade facilitation since 2004.

To conduct the audit, a questionnaire incorporating all the developed and approved SADC customs instruments, documents, some customs operations and International Customs Conventions was developed. It was distributed to 14 of the 15 SADC Member States.[7] Member States were given a period of three weeks within which to respond. Some representatives of Member States asked for clarification during the Strategy Policy Advisory Group, a working group of the SCCC, which took place in July 2011.

The feedback was very encouraging, with responses from 13 Member States. The Seychelles did not complete the questionnaire but wrote to express their interest in participating in future audits following a number of ongoing reforms.

2. IMPLEMENTATION OF INTERNATIONAL CONVENTIONS

Across the range of customs harmonization and trade facilitation measures, the SADC Protocol on Trade requires Member States to implement best practices based on existing international agreements and conventions. The Audit examined six of these agreements to which the majority of SADC Member States are signatories:

Arusha / Maputo Declaration: The "Arusha Declaration of the Customs Cooperation Council Concerning Integrity in Customs" signed in 1993 is a World Customs Organization (WCO) instrument which provides a number of basic principles to promote integrity and combat corruption within customs administrations. It was subsequently revised in 2002 by the "Maputo Declaration – A Commitment to Integrity in Customs".

A.T.A Carnet: An international customs document that allows the holder to temporarily (up to one year) import goods without payment of normally applicable duties. The Carnet eliminates the need to pay for temporary import bonds.

Istanbul Convention: The "Convention on Temporary Admission" signed in Istanbul in 1900 is a WCO instrument which allows certain goods to be brought into a country for certain specific reasons (an exhibition, commercial demonstration, humanitarian mission, etc.) to be exempt from customs duties under the express condition that they are re-exported within a specified timeframe.

WCO Safe Standard: Adopted by the WCO Council in 2005, the SAFE Framework of Standards to Secure and Facilitate Global Trade (SAFE Framework) acts as a deterrent to international terrorism, secure revenue collections and promote trade facilitation

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[7] As Madagascar is currently under suspension from SADC, it was not included in this audit.

worldwide. It firmly establishes standards that promote supply chain security and facilitation at a global level.

Revised Kyoto Convention: The International Convention on the Simplification and Harmonization of Customs procedures (Kyoto Convention) entered into force in 1974. The Convention was updated with the Revised Kyoto Convention coming into force in 2006.

Nairobi Convention: "The International Convention on Mutual Administration Assistance for the Prevention, Investigation and Repression of Customs Offences" signed at Nairobi in 1977.

Table 1 provides an overview on implementation of these conventions by Member States.

Table 1: Implementation of International Conventions

	Arusha Maputo declaration	A.T.A Carnet	Istanbul Convention	WCO Safe Standard	Revised Kyoto Convention	Nairobi Convention
Angola	Partial	No	Partial	Partial	Partial	Partial
Botswana	Partial	Partial	No	Yes	Yes	Partial
DRC	Partial	Yes	Yes	Partial	Yes	Yes
Lesotho	Partial	No	No	Partial	Partial	Partial
Malawi	Partial	Partial	Partial	Partial	Partial	Partial
Mauritius	Yes	Yes	Yes	Partial	Yes	Yes
Mozambique	Partial	No	Partial	Yes	Yes	Yes
Namibia	No	No	No	No	Partial	No
South Africa	Yes	Partial	Yes	Yes	Yes	Yes
Swaziland	Partial	No	Partial	No	No	Partial
Tanzania	Yes	Yes	Yes	Yes	Yes	Yes
Zambia	Yes	Yes	No	Partial	Yes	Partial
Zimbabwe	Yes	No	Yes	Yes	Yes	Yes
Full Implementation	**5**	**4**	**5**	**5**	**8**	**6**
Partial Implementation	**7**	**3**	**4**	**6**	**4**	**6**
Not Implementing	**1**	**6**	**4**	**2**	**1**	**1**

As evidenced in Table 1, the majority of Member States are at least partially implementing the majority of conventions although there is low participation in the A.T.A. Carnet system. Namibia stands out as implementing only the WCO Safe Standard Framework.

Several common limitations on implementation cited by some Member States include:

- Capacity problems. To accede to most conventions, they need technical assistance.

- Conventions are pending ratification to make progress in implementation.

- Lack of infrastructure.

Angola noted that they have structural limitations on the implementation of the conventions and full implementation is likely to be a gradual process. Mozambique is currently waiting for approval of the integrity strategy. Botswana noted the need for technical support to build capacity to accede to the conventions. Ratification of some instruments is pending for Lesotho to make progress.

3. IMPLEMENTATION OF APPROVED SADC INSTRUMENTS AND DOCUMENTS

3.1 Approved SADC Instruments

Under the terms of the SADC Protocol on Trade, SADC developed and approved several instruments, placing a commitment on Member States for implementation. These instruments include:

Rules of Origin (ROO): These regulations specify the criteria by which goods are certified as eligible for the preferential terms of the SADC Protocol on Trade. The Member States should be implementing the ROO as revised in 2008.

Customs Tariff Nomenclature (CTN): Article 3 of Annex II requires adoption of harmonized customs tariff nomenclature across SADC. An approved nomenclature has been developed. However, as noted below, the implementation of a harmonized CTN is frustrated by the overlapping memberships of SADC Member States in additional regional economic communities (RECs) each of which have their own CTN.

SADC Transit Management System (Transit): SADC developed the SADC Transit Management System in terms of Annex IV of the Protocol on Trade. This was piloted on the North-South Corridor in 2008 from Durban through Zimbabwe to Malawi, and Zimbabwe thru Zambia to the DRC, but is not being implemented pending a review.

Regional Transit Bond Guarantee (RTBG): SADC developed a Regional Transit Bond Guarantee. , which was approved by Member States. It was piloted on the North-South Corridor in 2008 / 2009 (Durban to Malawi through Zimbabwe and Mozambique,and Zimbabwe to the DRC through Zambia). Although approved by Member States, the RTBG has not been rolled out fully as some Member States requested a review of certain clauses.

Harmonized System 2007: The current version of the Harmonized System of Nomenclature is HS2007. HS2012 is anticipated for implementation in the SADC region in early 2012.

World Trade Organization (WTO) Valuation: Article 4 of Annex II requires Member States to adopt the WTO Valuation system for customs purposes.

Customs Model Act: SADC developed a Customs Model Act to which Member States are to align the national customs legislation.

Table 2 below provides an overview of the status of implementation of the SADC regional instruments. Implementation ranges from all Member States implementing WTO Valuation and HS2007 to only one Member State reporting implementation of the SADC Transit Management System. Tables AI through A6 in the appendix provide the specifics of country implementation.

Table 2: SADC Regional Instruments

	Implementing	Not Implementing
WTO Valuation	13	0
HS2007	13	0
ROO	11	2
Customs Model Act	3	10
RTBG	2	11
CTN	1	12
Transit	1	12

As noted in Table 1, all countries report implementing WTO Valuation and HS2007. Additionally, all Member States, except for Lesotho, report that they are preparing to implement HS2012 from January of next year. Table A1 in the Annex provides further details.

Angola and the DRC do not implement SADC ROO as they are not participating in the SADC Protocol on Trade. While the remainder of the Member States report implementing the SADC ROO, it is not clear whether they are implementing the ROO as revised in 2008 or the original ROO. This should be further clarified with Member States. No specific constraints were identified on implementation on ROO aside from Namibia noting that they had been unable to fully participate in the ROO meetings. Table A2 in the Annex provides further details.

Lesotho, Mauritius and Mozambique report that their national customs acts are aligned with the SADC Model Customs Act. The fairly low level of implementation in this area is explained in part by overlapping memberships with other RECs. The countries of the Southern Africa Customs Union (SACU) align their national act with the SACU Act while Tanzania aligns with the East African Community (EAC) Act. Table A3 provides further details.

Two Member States, the DRC and Namibia, note they are implementing the regional transit bond guarantee system. The remaining Member States cite a variety of constraints including lack of SADC level decision on the review of the Regional Bond Guarantee that was piloted on the North-South Corridor in 2008/ 2009, ICT constraints and the lack of adoption of the Transit Management System. Table A4 provides further details.

One Member State, Mozambique, notes that it is implementing the SADC CTN. As with the Model Customs Act, overlapping memberships are a constraint to more widespread implementation. SACU countries and Tanzania are implementing the SACU and EAC CTN respectively. Table A5 provides further details.

One Member State, Angola, notes that it has adopted the SADC Transit Management System. The remainder cite infrastructure and ICT constraints, lack of enforcement by

SADC and legislative delays as the reasons for lack of implementation. Table A6 provides further details.

3.2 SADC Customs Documents

To facilitate implementation of the approved SADC customs instruments, specific documents and forms have been developed. These include:

- SADC Customs Declaration
- SADC Certificate of Origin (COO)
- Transit Control Form

Table 3 provides an overview of overall implementation and country specific implementation.

Table 3: SADC Customs Documents

Member State	Customs Declaration	COO	Transit Control Form
Angola	Yes	no	yes
Botswana	Yes	yes	no
DRC	Yes	no	yes
Lesotho	Yes	yes	no
Malawi	No	yes	no
Mauritius	No	yes	n/a
Mozambique	No	yes	no
Namibia	Yes	yes	not stated
South Africa	Yes	yes	no
Swaziland	No	yes	no
Tanzania	No	yes	no
Zambia	Yes	yes	yes
Zimbabwe	No	yes	no
Implementing	7	11	3
Not Implementing	6	2	8
Not Stated	0	0	1

Seven of the 13 Member States report using the SADC Customs Declaration Form. Malawi, Mauritius, Mozambique, Swaziland, Tanzania and Zimbabwe are not currently implementing. Reasons range from the customs system being incompatible (Mozambique) to the implementation of EAC documents (Tanzania).

Eleven of the SADC Member States utilize the SADC COO – all except for Angola and DRC who do not participate in the Protocol.

Only 3 Member States, Angola, DRC and Zambia utilize the SADC Transit Control Form. Reasons for non-implementation were not widely given. Botswana noted that they utilize the Trans Kalahari Corridor (TKC) Transit form while others noted they are awaiting legislation. Table A7 provides further details.

4. FACILITATION OF TRADE AND BEST PRACTICES

At the national and regional level, customs administrations are engaged in adopting international best practices in trade facilitation to reduce cost and time while reducing fraudulent practices and maintaining their core function of revenue collection. Several initiatives have been piloted throughout the region including the development of one stop border posts, alignment of border working hours and installing modern physical examination systems. Simultaneously, customs administrations are implementing procedures to manage risk and improve service provision. The following sections review the progress of these initiatives in the SADC region.

4.1 Trade Facilitation Best Practices

Customs administrations are implementing international best practices through the use of technology to facilitate selection criteria for physical examination, risk analysis and alignment of working hours across borders to facilitate trade. Table 4 below summarizes the key measures which include:

One Stop Border Post (OSBP): OSBP allows people, vehicles and goods to exit one country to another country through a single facility, staffed and operated by the adjoining countries. The main advantage is to enable a quicker border clearance process and limit duplication of border agency interventions. Two OSBP are currently being implemented in the SADC region: Mozambique/South Africa: Ressano Garcia-Lebombo Border and Zambia/Zimbabwe: Chirundu Border.

All Member States except Lesotho and Swaziland note that plans for OSBP implementation are in progress. Table A8 in the appendix provides further details.

Physical Examination: Member States throughout SADC are working on the implementation of technology to facilitate selection criteria, risk profile engines and scanners to confirm contents. If implemented and managed effectively, the procedure will reduce congestion and speedup transit time.

Twelve Member States employ risk based criteria for physical examination with only Namibia conducting 100% screening. Ten Member States have adopted risk based principles in selecting goods for physical screening. Botswana has only recently purchased scanners and will be implementing soon while Lesotho, Malawi and Swaziland do not yet have scanning facilities. Table A9 in the appendix provides further details.

Border Working Hours: Uniform operating hours at border posts assist in predictability, and facilitate movement of goods across borders. Alignment of working hours would be a major step in the harmonization process which will facilitate faster crossing.

An audit of working hours shows different opening and closing hours for the border post, ranging from 6am to 8am. Truckers who overnight at the border in the hope of exiting early are delayed by an hour at some borders. This results in traffic build up in both directions and is a serious barrier to trade facilitation.

Unless working hours are aligned, and gradually extended, facilitation will just be on paper. This is a serious challenge to flow of traffic, as some borders are very congested. Table A10 in the appendix provides further details.

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Table 4: Trade Facilitation Practices

One Stop Border Post	4 Implementing, 8 negotiating, Mauritius N/A
Physical Examination	12 conduct risk based checks ,1 (Namibia) does 100% check, 9 have scanners.
Border Working Hours	Opening hours range from 6 to 8.00 am & closing range from 18 to 24 hours. 10 borders open 24hrs most of them are South Africa borders. 24hrs for passenger & up to 22hrs for commercial traffic.

4.2 Modern Practices and Procedures

Customs administrations have to be transparent in their operations. If a taxpayer is not satisfied with the service, he or she needs an avenue to seek redress through an open appeal system. International best practice in this area looks to the following measures:

Appeals provision: An appeals provision provides a mechanism whereby any decision by customs authority can be appealed to a formal Court of Appeal. All the Member States have provision for appeals, however the accessibility, independence and publicity varies between the Member States. In reality, very few Member States have a transparent appeal system that is independent and accessible.

Traffic Separation: Separation of commercial and passenger traffic has a substantial impact on the speed of border crossings. Ten of the Member States implement traffic segregation procedures with the DRC, Malawi and Swaziland not yet implementing.

Member States who have not implemented stated they have limitations in both appeals and traffic separation including:

- Lack of sensitization program, training and capacity to review procedures and control techniques supported by an IT system.

- An appeals system need to be reviewed/reformed in order to be strengthened, accessible, transparent, and efficient.

- There is inadequate infrastructure to separate traffic.

- Congestion - a lot of traffic arriving at the same time. Separation of traffic is a strategy to reduce the congestion.

The challenge for Mauritius with segregation of traffic is to review procedures and control techniques supported by IT systems, training and sensitization programs. In Zimbabwe, the appeals procedure needs review/reform to be strengthened for transparency and efficiency. Zimbabwe, Namibia and Lesotho lack infrastructure which is a challenge for traffic separation at some borders.

Website: A revenue or relevant authority website –regularly updated allows stakeholders to have access to transparent, current information on customs administration procedures reducing confusion and time spent at border formalities. All SADC Member States have regularly updated websites except for Namibia.

Table 5 below summarizes and Table A11 in the appendix provide further details.

Table 5: The Modern Service Provisions

	Appeals Provision	Traffic Separation	Website
Provision/ Implemented	13	10	12
No Provision	0	3	1

4.3 Simplified Procedures

Where volumes of trade are high, it is impractical to conduct 100% physical examinations. Risk analysis is a more effective means to facilitate trade. To implement risk analysis procedures, it is necessary to define a list of selection criteria for an effectively targeted approach. Equipment, such as scanners, help to select containers or trucks subjected to physical examination, but procedures and regulations must be put in place to define selection criteria. Key measures include:

Post-Clearance Audit refers to audit-based Customs control performed subsequent to the release of cargo from Customs custody. The purpose of such an audit is to verify the accuracy and authenticity of declarations, and covers the control of trader's commercial data, business systems, records and books.

Pre-Clearance is a Customs procedure whereby imported goods are cleared by Customs before their arrival in the country of import.

Authorized Economic Operator (AEO) means a party involved in the international movement of goods in whatever function that has been approved by Customs Authorities as complying with supply chain security standards. It is a status given to a trader / operator that fulfil certain criteria such as appropriate record of compliant with Customs requirements. The AEO will benefit from less Customs scrutiny and faster processing / release of cargo.

Risk Management is the systematic application of management procedures and practices which provide Customs Authorities with the necessary information to address movements or consignments which present a risk.

Table 6 below provides an overview of the status of implementation of these instruments. Table A12 in the appendix provides further details.

Table 6: Simplified Procedures Implementation Status

	Implementing	Not Implementing
Post Clearance Audit	12	1
Pre-Clearance	12	1
Risk Management	10	3
Authorized Economic Operators	4	9

Virtually all Member States are implementing Post Clearance Audits and Pre-Clearance with the exception of Lesotho and Swaziland respectively. The majority of Member States have risk management procedures in place except for Botswana, Lesotho and Swaziland.

Only four countries, Mauritius, Tanzania, Zambia and South Africa (in progress), are implementing Authorized Economic Operators programs.

Several constraints were cited by Member States, including capacity in their Administrations. Some Member States require technical assistance to review the legislation, to adopt and implement these simplified procedures.

Zimbabwe is currently researching how best to implement the Authorized Economic Operator program. Swaziland has to review the legislation and they require technical assistance to adopt and implement the SADC procedure/ instruments in 2012/13. Malawi faces non-compliance by stakeholders and is currently analyzing how best to implement an Authorized Economic Operator program. While Namibia is implementing, they note the need for increased capacity building.

For Lesotho, lack of automation is a barrier for risk management in particular. In Mozambique the process is going on to implement an Authorized Economic Operator system before the end of 2011. Botswana noted the need for technical support to adopt then implement Risk Management and an Authorized Economic Operator program.

5. THE MODERN, EFFECTIVE ADMINISTRATION

The modern customs administration is expected to be efficient, open and maximize revenue collection. To be effective, it has to incorporate stakeholder needs to meet expectations. Additionally, it must streamline procedures/processes to facilitate trade.

5.1 Modern Services and Instruments

SADC initiated the development of customs instruments for Member States to adopt for trade facilitation. These instruments include:

Customs / Business Forum: This is a forum to facilitate communication and consultations between Custom authorities and various stakeholders.

Tax Payer Service: This is a service charter intended to ensure that public expectations of service delivery by an Administration are matched by achievable and measurable performance standards. Clients would commit themselves to meet legal requirements within a stipulated time.

Integrity: This is firm adherence to a certain code, especially honesty and transparency, free from any fraudulent or corrupt practices

Code of Conduct: This is a set of rules outlining responsibilities or proper practices for an individual, party or organization.

Table 7 below highlights the status of implementation of these measures

Table 7: Modern Instruments and Services

	Implementing	Not Implementing
Customs/Business Forum	11	2
Taxpayer Service	10	3
Integrity	5	8
Code of Conduct	6	7

The majority of Member States have developed Customs to Business Forums with regular meetings with the exception of Lesotho and Namibia. Similarly, most have developed a Taxpayer Service with the exception of the DRC and Swaziland. Tables A13 and A14 provide a country specific overview.

Implementation of the SADC Integrity Plan is only for five Member states – Angola, Botswana, Malawi, South Africa and Zimbabwe. While two Member States (Mozambique and Namibia) noted plans to begin the process in the near future, the remainder did not cite specific constraints to implementation. Table A15 in the annex provide further details.

Only six countries are implementing the SADC Code of Conduct – Angola, Lesotho, Malawi, Mozambique, Namibia and Zimbabwe. No specific constraints to implementation were cited by the remainder. Table A16 in the annex provides further details.

5.2 Partnerships

As part of improved service delivery, SADC Member States are actively engaged in developing Memoranda of Understanding (MOU) with other customs administrations and businesses. Table 8 below shows customs administrations that have signed MOUs with other customs administration and/or key stakeholders. This demonstrates commitment to stakeholder partnership by both parties, to know and to meet expectations. Key measures include:

Customs to Customs MOU: This is a MOU between Customs Administrations for mutual administrative assistance in Customs matters to protect international supply chains and to achieve effective implementation of Customs legislation while facilitating legitimate trade.

Customs to Business MOU: This is a MOU between Customs and the private sector in order to involve it in ensuring the safety and security of the international trade supply chain by identifying those that offer a high degree of security guarantee. In turn, they will receive tangible benefits such as expedited processing.

Exchange Programs: This is an arrangement whereby customs administrations exchange officers experienced in certain specific areas of operation.

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Table 8: Partnership

	Implemented	Not Implemented
Customs to Customs MOU	12 have signed MOUs	1
Customs to Business MOU	8 have signed with various stakeholders	5 - of these a few are currently in negotiations.
Exchange Programs	9 engaged in exchange programme. 3 with other REC's and 4 with South Africa.	5 did not engage in exchange programs

All Member States except Angola are implementing one or more MOU with other Member States. Table A17 in the Appendix provides the country specific details. Despite the progress in signed MOUs for mutual administrative assistance, few Member States have exchanged information, engaged in joint investigations or conducted joint patrols. It appears some MOUs are just filed, information is not shared, the frontier offices are not sensitized and they do not know administration have MOUs. If harmonization and integration were to be meaningful, adoption should be followed by implementation. Tables A18, A19 and A20 in the appendix provide the country specific details.

6. SKILLS DEVELOPMENT AND CAPACITY BUILDING

Training and capacity development is critical for the development of a well-functioning customs administration. Ten of the 13 Member States have training institutions with the exception of Botswana, Mauritius and Swaziland. A summary from the percentage of staff trained in various modules developed by the Capacity Building Customs Advisory Working Group, shows a range of 5% to 65% staff trained in rules of origin, valuation, transit, tariff, Post Clearance Audit and risk management. There has been little or no training in bonded warehouses, audit procedures, and excise management. Table A21 and A22 in the Annex provides country specific details.

The SADC Secretariat organized several training session hosted by Member States. However, analysis of the percentage shows little or nothing is done to cascade the training at the national level. Apart from two Member States (DRC and Mozambique), the rest have WCO accredited trainers and other trainers. It may be advisable to have a training action plan developed after regional trainings to be implemented at the national level by Member States.

7. STATUS OF AUTOMATION

The table below gives a picture of the level of automation by Customs Administrations of the SADC Member States. Eight Member States use ASYCUDA, two use TIMS, one uses CAPE/TATIS, one uses CMS, and one is not automated. In terms of network, eight use WAN, one uses LAN, and two use both LAN +WAN. The table below gives a picture of the status in the level of automation. Further details are captured in Table A23 of the Annex.

In assessing the status of automation, the Audit asked Member States about the implementation of a range of instruments as outlined in Table 9 below.

Table 9: Level of Automation

	Implementing	Not Implementing
e-Filing	11	2 Not Stated
Licensing Traders	9	4
Licensing Clearing Agents	13	0
Interconnection with Other Administrations	2	11
All Stations Linked	12	1
Linking with Other Agents	6	7

All Member States implement licensing of clearing agents. Virtually all Member States implement e-filing and link all customs stations (with the exception of Lesotho).

However, few countries have a system of licensing for traders with Malawi, Mauritius, Namibia and Zimbabwe not licensing. Less than half link customs administrations with other agents.

Only two countries – Malawi and Tanzania – are currently connected through the RADDEx system implemented in 2010. However, through a partnership with Microsoft, SATH is currently working with Botswana and Namibia to install a cloud computing network which will link two administrations directly. Table A23 in the appendix provides further information.

8. TECHNICAL ASSISTANCE

Several Member States have limited financial resources and capacity to implement a modernization program, hence their progress depends on technical assistance. Over the past year, nine Member States received technical assistance. Some were assisted by South Africa while some by the Member States of EAC as well as by international cooperating partners. The assistance covered training in various modern instruments and procedures. For specific details on technical assistance to specific Member States, refer to Table A24 of the Annex.

9. CUSTOMS AUDIT PROVISIONS

Customs operations are very complex. The systems and procedures have to be adhered to for uniformity, consistence, professionalism, transparency and accountability to secure revenue. An inspectorate team is required to monitor adherence to system and procedures through regular audits. Regular audits aim to:

- detect and deter revenue leakages.
- detect over collection and recommend refund.
- detect under collection and raise audit observations to demand payment/recovery.
- detect gaps in performance and recommend training needs.
- detect general inefficiencies to be addressed by management.
- recommend review to systems and procedures to the technical department/section.

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Analysis of the feedback shows that all the Member States have provisions for audits including Internal Audits and External Audits also known as National Audit or Auditor General. An External Audit is conducted annually while Internal Audits are done quarterly. Table A25 of the Annex shows details at the country level.

In the analysis of the Internal Audit operations, it comes out clearly that it is a department/division within the revenue administrations that is responsible for carrying out internal audits. The auditors audit all departments, divisions and sections in the Revenue Authority. They have a work plan for annual audit. This means they are answerable to the Commissioner General, not the Commissioner of Customs.

10. REVENUE COLLECTION AND ENFORCEMENT

Revenue performance is driven factors such as trade policies, governance issues, exchange rate, foreign exchange, inflation and general economic activities. Tax is obliged by law to pay. While traders want to maximize profits, customs administrations aim to maximize revenue collection.

These goals are a challenge to the Customs-to-Business partnership, with each party strategizing to find effective options to achieve their objectives. Compliance is a challenge which must be enforced in a professional manner.

Effective strategies for compliance determine the level of customs revenues collected and contribution to the government budget. Commercial fraud must be checked as a deterrence measure, to reduce the loss of revenue.

Table 10 below illustrates the diversity of Member States in their reliance on customs revenue as a percentage of government revenues. Table A26 in the appendix provides country specific details.

Table 10: Portion of Customs Duty to Government Revenue, Other Fees Collected and Revenue Enhancement Initiatives

	Status	The Future
Customs Duty Portion to Government Revenue	25 to 50% 8M/S 10 to 25% 2 M/S 5% 3 M/S	The future Customs will focus more on facilitation & security. Domestic taxes are future revenues.
Other Revenues/fees Collected by Customs	12 Member States collect various fees in additional to Custom & Excise duty	Borders are/will slowly be removed, tariffs coming down, Customs administrations searching for options of revenue like the various fees.
Pre- Shipment Inspection PSI	5 Member States use PSI, the other Member States phased it out.	Customs staff have to sharpen other skills apart from core function of valuation, need training in IT, audit Scanning, risk analysis etc.
Incentive Scheme	6- Member States have the scheme	Strategy to enhance revenue. Checks smuggling & staff integrity. Reward is given,

(Staff/Informants) Whistle Blowers	6- Member States do not have 1- did not state	based on revenue recovered and other formulas. It is an external countercheck by the public, code names for informants – (security reasons they take a risk).
Flexible Anti-Smuggling Teams **(FAST)**	11 Member States have FAST 2 Member States do not have FAST	• Counter checks on clearances, revenue enhancement strategy • Selection criteria for team members is required • Staff rotation • Training required
No of Tariff structures **1. Ad Valorem** **2.Specific plus combination**	Range A- 4 to 20 rates 2 are above 20(5-60%) S- 5 to 20 rates 1 above 20 but percentage not stated	The range is very wide requires harmonisation

11. SUB-COMMITTEE FOR CUSTOMS COOPERATION (SCCC)

The SCCC is a customs technical forum composed of Heads of Customs from the SADC Member States. They are mandated to interpret and implement the trade policies as well as develop and recommend instruments to the Ministers of Trade that will:

• Facilitate harmonization of operations in the SADC region.

• Facilitate trade and regional integration**.**

Feedback indicates there is very little attention given or actions taken, despite keeping records of the decisions. One Member State indicated they give the decisions priority because they are committed to regional integration. Some indicated they are ready to implement, but there is lack of official communication to advise them when to implement.

Most Member States keep records of SCCC decisions, but implementation or follow up is limited. Member States believe they have a choice or option to comply with decisions as there is no instrument in place to determine **what, how or when** to embark on the implementation process. Due to other pressures, Member States allocate resources and priorities to national programs where there is an expectation to perform by achieving revenue targets. Table 11 below summarizes Member States' approaches to follow up on SCCC decisions. Table A27 in the appendix provides specific details.

Table 11: Sub Committee for Customs Cooperation (SCCC) Status

SCCC DECISIONS/ RECORD	Follow-up of Decisions
12 Member states keep record	1. Some have desk officers who summarise decisions and submit to management who direct implementation
	2. Some summarised decisions are put into matrix to monitor action
1 Member State does not (Zimbabwe)	3. Some incorporate in strategic plan
	4. One Member State stated does not have a dedicated desk as a result there is no proper follow up.

12. CONCLUSIONS AND RECOMMENDATIONS

12.1 Challenges Noted by Member States

While specific constraints exist across Member States, several common challenges to implementation of SADC Customs Instruments were cited.

Dual Membership: The major challenge is dilemma of multiple/dual membership. The dilemma has come out very clearly from several Member States who are members of both SADC, COMESA and the EAC. This is particularly problematic in implementing the CTN as well as common customs documents. Movement towards harmonization in the Tripartite region may alleviate these issues.

Lack/limited technical capacity: Member States noted that this was a particular problem in acceding to international conventions, adopting the revised Kyoto Convention and in implementing instruments developed and approved by SADC Member States

Legislative Issues: Lengthy delays in ratification and gazetting procedures is a significant obstacle to timely implementation.

Infrastructure Issues: Infrastructure for OSBP and technology are a substantial constraint for Member States.

Lack of Coordination: In various areas, Member States noted that there was a lack of a regional implementation plan, implementation deadlines and a monitoring mechanism for the regional instruments. This lack of accountability and coordination, decreases incentives for adoption.

12.2 Recommendations

The Audit highlights the state of implementation across a wide range of instruments and initiatives and notes the challenges faced by Member States. Moving forward, several key recommendations can be considered.

Prioritization: The Audit reviews the implementation of 36 customs instruments, conventions and processes. In areas where implementation is lagging, the instruments vary substantially in their potential impact on trade facilitation in SADC and their difficulty in implementation. By first placing the instruments into the framework of SADC's overall goals for customs cooperation and trade facilitation in the region, Member States should

consider a prioritization of initiatives and prioritize capacity building and infrastructure support on that basis.

Clear Timelines and Implementation Plans: Following a prioritization of interventions, Member States should agree to definitive timelines for implementation of the instruments and create an environment of accountability for achieving the benchmarks set.

Improved Communications: Many Member States noted that while they were prepared to proceed with implementation, official communication from the Secretariat is not forthcoming. Greater coordination and cooperation between the SADC Secretariat and Member States and among Member States is critical to moving forward.

Improved Monitoring of Implementation: The status of implementation of customs instruments should be updated on a regular basis. Following the current Audit, this should be part of the annual process and supplemented with country visits to verify information.

Coordinated Capacity Building Initiatives: A lack of capacity was the most common reason cited for lack of implementation. A complete list of all approved SADC instruments must be developed and a sensitization plan put in place for the regional and national level. Coordination of broader capacity building initiatives should be based on a complete needs assessment at the national level.

ANNEX: MEMBER STATE DETAILS

Table A1: WTO Custom Valuation Agreement Implementation

Member State	Implementing	Limitations	Value Method Used
Angola	Yes	none	GATT Article 7
Botswana	Yes	none	Usually 1.2.3
DRC	Yes	none	All steps
Lesotho	Yes	n/a	Method 1 to 3
Malawi	Yes	n/a	Not stated
Mauritius	Yes	n/a	All the 6 "
Mozambique	Yes	none	Transaction, similar, identical
Namibia	Yes	none	Transaction method
South Africa	Yes	n/a	6 methods usually transaction
Swaziland	Yes	n/a	All six methods
Tanzania	Yes	n/a	WTO/WCO Agreement customs Valuation (ACV)
Zambia	Yes	n/a	Not stated
Zimbabwe	Yes	n/a	5 Methods of WTO Valuation

Table A2: Status of Implementation of Rules of Origin

Member State	Status	Limitations	Additional ROO Implemented
Angola	no	Not Signed Protocol	AGOA
Botswana	yes	n/a	Bilateral, AGOA, Cotonou
DRC	no	Not Signed Protocol	Cotonou
Lesotho	yes	Not Stated	Not Sure (AGOA)
Malawi	yes/no	not fully adopted	Bilateral, COMESA, AGOA
Mauritius	yes	none	IOC, AGOA, COMESA
Mozambique	yes	none	bilateral, AGOA, Cotonou
Namibia	yes	Not attended some meetings; not up to date	Bilateral, AGOA
South Africa	yes	none	AGOA, SACU/EFTA, bilateral
Swaziland	yes	none	AGOA
Tanzania	no	none	EAC, AGOA, Cotonou
Zambia	yes	none	COMESA, AGOA
Zimbabwe	yes	none	COMESA

Table A3: The Status of Implementation of SADC Customs Act

Member State	Alignment	Limitations	Plan to Align?
Angola	No	legislation	Not sure but in progress
Botswana	No	legislation	Will update then align to SACU Act in 2yrs
DRC	No	none	After signing SADC Protocol on Trade
Lesotho	Yes	not stated	Already Aligned
Malawi	No	Alignment not done	National Act being reviewed to align To be completed in 2012
Mauritius	Yes	none	Already aligned with Kyoto convention
Mozambique	Yes	not stated	Implemented
Namibia	No	SACU directive	Require political guidance
South Africa	No	alignment	Working on alignment to international instruments like revised Kyoto convention and finalisation of work at regional level
Swaziland	No	alignment SACU/SADC	To be advised
Tanzania	No	EAC Act	Not stated
Zambia	No	not yet aligned	Not stated when to start process
Zimbabwe	No	none	To make budget provision for the plan

Table A4: Status of Implementation of Transit Bond Guarantee

Member State	Implem.	Limitations	Bond guarantee system used	Transit document required
Angola	No	cash deposit based on value	National-single guarantee	Declaration, valid bond manifest, invoice, phytosanitary
Botswana	No	no direction by SADC	National	SAD 500,502 supporting documents
DRC	Yes	none	General bond guarantee	Declaration, invoice, weight manifest, insurance
Lesotho	No	awaiting transit management system	none	N/A
Malawi	No	ICT &legislation	National system	Declaration & valid bond
Mauritius	No	n/a	n/a	n/a
Mozambique	No	SADC level decision not made	National	SADC CD form
Namibia	Yes	not stated	Currency difference	SAD 502
South Africa	No	regional level to finalise SADC to decide	CAPE customs automotive processing entries	Removal in transit RIT, RIB, SAD 500 invoice, packing list, worksheet
Swaziland	No	alignment not done	Agents bond/ cash	SAD500 + invoice/shippers
Tanzania	No	not stated	EAC system	Declaration+ valid bond
Zambia	No	not yet enforced by SADC	National system	Declaration+ valid bond by insurance or bank
Zimbabwe	No	none stated	ASYCUDA draw down	SAD & Valid national bond

Table A5: SADC Customs Tariff Nomenclature Implementation Status

Member State	Adopted	Limitations	when to implement
Angola	No	CPLP Portuguese version	Not decided
Botswana	No	legislature	Negotiating
DRC	No	not signed SADC FTA	Sign protocol first
Lesotho	No	SACU to agree first	Depends on SACU decision
Malawi	No	national & dual membership SADC COMESA	Not decided
Mauritius	No	awaiting finalization of CET	Once it is approved
Mozambique	yes	not stated	Implemented
Namibia	no	SACU states implementing SACU CTN/CET	After legislation
South Africa	no	work in progress at regional level	When finalized
Swaziland	no	not stated	To Advise
Tanzania	no	legislated & implementing EAC/CET	Not stated
Zambia	no	stakeholder consultations	To Advise
Zimbabwe	no	none	When HS 2012 is Developed

Table A6: Status of Transit Management Implementation

Member State	Legis-lated	Limitations	Transit Regulations Used	Implementation Plan
Angola	Yes	n/a	SADC Transit	Implemented
Botswana	No	SACU & TKC regulations	SACU, TKC & partially SADC	When advised by SADC
DRC	No	ratification	Regional regulation	After ratification
Lesotho	No	not stated	None	After consultations
Malawi	No	ICT infrastructure/ legislation	National in line with WCO	When legislated and ICT Developed
Mauritius	No	sea route	Air & sea system	N/A
Mozambique	No	SADC not enforcing adoption	National regulations	SADC notification to implement
Namibia	No	legislation	SADC Transit regulations	When legislated
South Africa	No	awaiting finalization of instrument	SACU/national	When finalized
Swaziland	No	legislation	SACU regulations	To Advise
Tanzania	No	EAC system	EAC regulations	Not stated
Zambia	No	manual	National regulations	Pilot run & evaluation
Zimbabwe	No	resistance	National-ASYCUDA	When legislated

Table A7: The Status Of Adoption of SADC Customs Documentation

Member State	Customs Declaration	COO	Transit Control form	Limitations	Implementation Plan
Angola	yes	no	yes	Not on transit corridor	No plan
Botswana	yes	yes	no	TKC transit control form	Not stated
DRC	yes	no	yes	Not stated	Used informally
Lesotho	yes	yes	no	Not stated	After transit system is implemented
Malawi	no	yes	no	Not legislated	Consultations to be done
Mauritius	no	yes	n/a	National SAD aligned to SADC CD	n/a
Mozambique	no	yes	no	TIMS not compatible	May-11
Namibia	yes	yes	not stated	Not stated	On going
South Africa	yes	yes	no	n/a	n/a
Swaziland	no	yes	no	Not yet incorporated	To be advised
Tanzania	no	yes	no	EAC documents used	Not stated
Zambia	yes	yes	yes	Not stated	implemented
Zimbabwe	no	yes	no	SADC-CD +Transit form not rolled out	Not stated

Table A8: Status of One Stop Border Post (OSBP)

Member State	Implementing	Limitations	Country Names	Border Names	Future ones & by when
Angola	no	none	n/a	n/a	Namibia
Botswana	no	not stated	not stated	Not stated	Zambia 2014 and Namibia 2013
DR Congo	no	none	n/a	n/a	Zambia/ Kasumbalesa 2012
Lesotho	no	not a priority	not stated	Not stated	Not stated
Malawi	no	capacity	none	n/a	Negotiating - Mozambique progress slow, Tanzania
Mauritius	n/a	n/a	n/a	n/a	n/a
Mozambique	yes	Not stated	South Africa	Ressano Garcia-Lebombo	Malawi (Calomue/Dedza Tanzania (Negomano) Zimbabwe (Machipanda)
Namibia	no	capacity	none	n/a	Kalahari/ Mamuno 2011?
South Africa	yes work in progress	legal framework	Mozambique	Ressano Garcia	Zimbabwe Beitbridge date not decided
Swaziland	no	legislation capacity	none	n/a	None/n/a
Tanzania	no	still planning	none	n/a	2 SADCTunduma/Nakonde Kasumulu/Songwe and 3 EAC
Zambia	yes	system connectivity	Zimbabwe	Chirundu	Nakonde/TundumaTanzania Katima Mliro/Namibia Kasumbalesa DR Congo
Zimbabwe	yes	not stated	Zambia	Chirundu	Beitbridge (negotiating)

Table A9: Trade Facilitation and Revenue Collection

Member State	Physical examination strategy	Equipment	Selection criteria	Other revenues/ fees	PSI/out-sourcing Valuation
Angola	no	yes-scanners	Risk based no charge	Stamp duty 0.5% General fees 2% (Processing fees)	PSI being used
DRC	yes-Risk based	yes-scanners	_	Scan fees 1% CIF + processing fees	PSI is Used
Botswana	yes-Risk based	not yet just bought them	Selectivity module of ASYCUDA	Levies on flour, alcohol copyright items like CDs/tapes processing fees on declarations 1.5$/ 10 pula	no plan
Lesotho	random	no-scanners	_	_	PSI being used
Malawi	yes-Risk based	no	Selectivity module of ASYCUDA, Experience based on importers record	Processing fees on all declarations $30.Destination inspection fees $150 Tax stamp on cigarette	no
Mauritius	yes-Risk based in Customs Management System CMS	yes-scanners	Not envisaged no scanning charges	Maurice Ile Durable levy on coal/fuel 30c/kg or liter (MID levy)	no plan
Mozambique	Risk management	yes-scanners	not stated	Scan fees $ 100 & service charge on exempt declarations $80	Use PSI
Namibia	yes -100%	yes-scanners	100% scanning no fee scanning	Fuel levy. Export levies on some live animal, skin &hides. Infant industry protection (pasta& UHT milk)	Not using it & no plan
South Africa	yes-Risk based, random	scanners (yes, to fee but amount	Random and risk engine	Airport departure tax, carbon tax , levy on fuel, diamond export, plastic bags, electricity,	PSI - yes

		not stated)		pipe tobacco, incandescent light bulb, Excise on mineral water, sorghum beer, wine,	35
Swaziland	no to both Risk based &100%	no	random	Road tolls, license and registration fees 13$ annually (Agents & bonded warehouse)	no plan
Tanzania	yes-Risk based	yes-scanners	risk profiling no charges	Destination inspection fees, environmental protection fees 20% extra Excise vehicles over 10years	no plan
Zambia	yes-Risk based	yes-scanners	_	Carbon tax based on engine capacity, Processing fees 10$	no
Zimbabwe	risk based	scanners	Asycuda risk profiles Experience	Carbon tax on private &comm. Vehicles 6-30$ -Fuel levy Processing fees on bill of entry $10	no plan

Table A10: Major Border Posts and Operating Hours

ANGOLA	Santaclara 8-18hrs		Namibia
INLANDPORTS	Massabi 8-17hrs		DRC
Luanda Int. Airport	Katuitui 8-18hrs		Namibia
Multiparques Terminal 8-15.30	Luvo 8-17.30hrs		DRC
Fayol Terminal "	Yema 8-17hrs		DRC

BOTSWANA	Tlokweng 6-24hrs		South Africa
INLANDPORT	Ramatlabama 6-22hrs		South africa
Sir Seletse Khama 6-10	Ramokgwbana "		Zimbabwe
Gaborone 7.30-4.30hrs	Pioneer Gate 6-24hrs		South Africa
Francistown "	Kazungula ferry 6-18hrs		Zambia

DRC	Kasumbalesa 6-18hrs		Zambia
INLANDPORTS	Grande Barriere/Goma 24hrs		Rwanda
Matadi 6-18hrs	Mahagi 6-18hrs		Uganda
Ndjili 24hrs	Ruzizi not stated		Rwanda
Sakania 24hrs			

LESOTHO	Maseru bridge 24hrs		South Africa
INLANDPORTS	Maputsoe bridge 24hrs		South Africa
Maseru rail station 8-177	Caledon's Poort 6-22hrs		South Africa
State warehouse "	Qacha's gate "		South Africa
Moshoeshoe Int. Airport	Van Rooyen's gate " 6-22hrs		South Africa

MALAWI	Mwanza 6-21hrs	Zobue 8-18hrs	Mozambique
INLAND PORTS	Songwe 6-18hrs	Kasumulu	Tanzania
Blantyre 7.30- 17hrs	Dedza "	Calomoue	Mozambique
Lilongwe "	Mchinji 24hrs	Mwami	Zambia
Kia "	Biriwiri 6-18hrs	Biribiri	Mozambique

MAURITIUS	Seaport	Scanning export cargo examination	7-21hrs 8.45-20hrs 7-19hrs
No road border posts surveillance 24hrsn7days a week	Airport	Exports and passenger terminal	24hrs/7

MOZAMBIQUE over 10 major borders	Ressano Garcia 6-24hrs		South Africa
INLANDPORT	Zobue 7-21hrs	Mwanza 6-21hrs	Malawi
TIMAR 7.30-17hrs sea port	Machipanda 7-21hrs		Zimbabwe
TIRO dry port	Namaacha 7-20hrs		Swaziland
TIAR airport	Goba 24 hrs		Swaziland

NAMIBIA	Ariamsvlei 24hrs		South Africa
INLANDPORTS	Noordoewer "		South Africa
TransNamib 8-17hrs	Walvis Bay 8-22hrs		ALL
Hosea Kutako airport 4-23hrs	Trans-Kalahari 7-22hrs		Botswana
Walvis Bay 8-22hrs	Oshikango 7-19hrs		Angola

SOUTH AFRICA OR Tambo Beit Bridge Durban Harbour ALL 24HRS	Beit Bridge Lebombo Groblers Bridge Oshoek Maseru Bridge	Zimbabwe Mozambique Botswana Swaziland Lesotho	24hrs 6-24hrs 6-22hrs 7-22hrs 24hrs

SWAZILAND 7 major ports	Ngwenya 7-22hrs		South Africa
INLAND PORTS	Lavumisa "		South Africa
Matsapha ICD 8 – 17hrs	Mahamba "		South Africa
Matsapha AGOA "	Lomahasha 7-20hrs		Mozambique
Matsapha airport 8-20	Mhlumeni 24 hrs		Mozambique

TANZANIA 13land borders 3with SADC	Tunduma 8-17hrs	Nakonde open 7-17hrs	Zambia Tanzania is 1hr ahead of Zambia
INLAND BORDERS	Kasumulu 8-17hrs	Songwe	Malawi
Mbeya MCCL dry port	Namanga		Kenya
Isaka dry port	Sirari		Kenya
Mwanza- airport	Rusano		Rwanda

The rest operate up to 17hrs officially, overtime 7.30 -19hours

ZAMBIA	Chirundu	Chirundu	Zimbabwe
INLANDPORTS	Nakonde	Tunduma	Tanzania
Livingstone 8-17hrs	Kasumbalesa		DRC
Lusaka	Mwami 24HRS	Mchinji	Malawi
Ndola	Kazungula		Botswana

The working hours are standard 6am to 18hrs except Mwami operates 24hrs

ZIMBABWE 7 major borders	Beit Bridge 24hrs	Beit Bridge	South Africa
INLANDPORTS	Forbes 6-18hrs	-	Mozambique
Harare	Chirundu "	Chirundu	Zambia 6-18hrs
Bulawayo	Plumtree "	-	Botswana
Harare Airport	Nyamapanda "	-	Mozambique

Table A11: Status of Best Practices by Customs Administrations

Member State	Appeals Procedure	Publicized	Accessible	Independent	Traffic separation Based on Kyoto Convention	Average clearance time	-Website availability -Address -Updates
Angola	yes	website	yes on website newsletter suggestion box complaint forms	yes	yes	**P**- 20min **Transit** -25min **Conspn**-25min	yes www.alfandega.gv.ao Once a week
Botswana	yes	video clips	yes	yes	yes	**P** – 10min Transit 10min consumption1hr	yes www.burs.org.bw When there are changes
DR Congo	yes	ad hoc commission	ad hoc commission	not stated	no	P - few min Transit & Consumption1 day"	yes www.douanes.cd Not stated
Lesotho	yes	govt gazette	govt printer	yes	yes air & road	**P**- 5min **Transit** – N/A **Consumption**-3hrs	yes www.lra.org.ls Not sure????
Malawi	yes	gazette Limited access	fairly	yes	no both road &airport	**P**- 30min -3hr **Transit** -1hr **Conspn** - 4 hrs	yes www.mra.mw weekly

Mauritius	yes	website public notice - legislation – on Declaration there is statement right to appeal	fully	yes	yes Airport and Sea	P – 10 min Airport av. 45 min Sea Avrg 4hrs Exports Air 37 Transit- N/A	yes www.mra.gov.mu when required
Mozambique	yes	brochure green line, meetings , fiscal education	Distributed various in languages & places	yes	yes airport & main road route	**P** - 15 min **Transit** - 20 min **Conspn** - 20 min	yes www.at.gov.mz Daily
Namibia	yes	yes In assessment letter	yes	yes administrative appeal & judicial courts	partly	not stated	no n/a
South Africa	yes	website, external policy document, publication on Customs operations procedures, appeals committee	yes Internet Written communication	very independent, in line with chap 10 Kyoto convention	yes road and airports	not stated	yes www.sars.gov.za update ongoing when there are changes
Swazi-land	yes	not yet 2012 will be	legislation will be on website	fairly court or minister	no	**p**- 30min Transit - 3hrs	yes www.sra.org.sz monthly

		on website				Consumption- 3 "	
Tanzania	yes	Website, media seminars circulars	yes	yes	yes airports	**P**-10 min **T**ransit- 5hrs Conspn- 1day	yes, www.tra.go.tz weekly
Zambia	yes	Taxpayer charter	yes	yes	yes	Not stated	yes www.zra.org.zm regularly.
Zimbabwe	yes	legislation	fairly	yes external fairly internal	yes	**P**– an hour Transit-2hr + Goods - hr3	yes www.zimra.co.zw Daily

Note: P denotes passengers; Conspn is consumption.

Table A12: Status of Simplified Procedures

Member State	Risk Management	Post Clearance Audit	Pre-clearance	Authorized Economic operators
Angola	yes	Yes	yes	no
Botswana	no	Yes	yes	no
DRC	yes	Yes	yes	no
Lesotho	no	No	yes	no
Malawi	yes	Yes	yes	no
Mauritius	yes	Yes	yes	yes
Mozambique	yes	Yes	yes	no
Namibia	yes	Yes	yes	yes
South Africa	yes	Yes	yes	In progress
Swaziland	no	Yes	no	no
Tanzania	yes	Yes	yes	yes
Zambia	yes	Yes	yes	yes
Zimbabwe	yes	Yes	yes	no

Table A13: Customs to Business Partnership Forum Status

Member State	Any forum	Limitations	Meeting Plan	Plan to set up forum
Angola	yes	not stated	not state	not stated
Botswana	yes	not stated	met April 2010	not stated
DRC	yes	need SADC assistance	Not yet operational	Working on modalities
Lesotho	no	work in progress	n/a	2011
Malawi	yes	not stated	Reactive/ Issue based	In progress
Mauritius	yes	not sated	monthly	Implemented
Mozambique	yes	n/a	Twice a year	Implemented
Namibia	no	n/a	n/a	Working on modalities
South Africa	yes	n/a	6 times a year	Implemented
Swaziland	yes	n/a	Quarterly	Implemented
Tanzania	yes	not stated	Quarterly	Implemented
Zambia	yes	Not stated	not stated	Implemented
Zimbabwe	yes	n/a	Quarterly + when necessary	Implemented

Table A14: Implementation status of Taxpayer Service/Customer service center

Member State	Taxpayer service and centre	Limitations	When to implement
Angola	yes	not stated	Implemented
Botswana	yes	Gaborone only	Not stated
DRC	no	infrastructure	As soon as possible
Lesotho	yes	not stated	Implemented
Malawi	no	restructuring	2011 last quarter
Mauritius	yes	n/a	Implemented
Mozambique	yes	n/a	Implemented
Namibia	yes	not stated	Implemented
South Africa	yes	n/a	Implemented
Swaziland	no	capacity infrastructure and human resources	2013/14
Tanzania	yes	n/a	Implemented
Zambia	yes	not stated	Implemented
Zimbabwe	yes	n/a	Implemented

Table A15: Implementation Status of SADC Integrity Plan

Member State	Adopted	Limitations	When to implement
Angola	yes	not stated	implemented
Botswana	yes	adopted not implementing	Not stated
DRC	no	not stated	Not stated
Lesotho	no	developed a plan helped by WCO	Not stated
Malawi	yes	not stated	implemented
Mauritius	no	WCO Self Assessment Integrity development guide	N/A
Mozambique	no	to improve the strategy	Planning for this year
Namibia	no	not stated	To start the process
South Africa	yes	n/a	Implemented
Swaziland	no	not incorporated	To be advised
Tanzania	no	not stated	Not stated
Zambia	no	not incorporated	Not stated
Zimbabwe	yes	n/a	Implemented

Table A16: Status of Implementation of SADC Code Of Conduct

Member State	Implementing	Limitations	Implementation Plan
Angola	Yes	none	Implemented
Botswana	no	not implementing	Not stated
DRC	No	working on it	To be implemented soon
Lesotho	yes	not stated	Implemented
Malawi	yes	not stated	Not stated
Mauritius	No	using WCO revised Arusha Declaration	N/A
Mozambique	yes	not stated	implemented
Namibia	No	not stated	Work in progress
South Africa	yes	none	Implemented +tailor made areas
Swaziland	No	not yet adopted	To advise/ To be advised
Tanzania	No	national-similar to SADC	Not stated
Zambia	No	have a similar one	Not stated
Zimbabwe	yes	n/a-none	Implemented

Table A17: Status of MOU Implementation

M/S	Countries Signed with	M/S	Countries Signed with
Angola	None	**Namibia**	Zimbabwe
Botswana	Zambia	**South Africa**	Mauritius, Zimbabwe Zambia, Swaziland, DRC, Lesotho
DRC	Zimbabwe, South Africa Zambia	**Swaziland**	Mozambique and South Africa
Lesotho	Zimbabwe, South Africa	**Tanzania**	Malawi, Zambia, Mozambique
Malawi	Zimbabwe, Tanzania, Mozambique; Negotiating with Zambia South Africa	**Zambia**	South Africa, Zimbabwe, Botswana, Mozambique, Tanzania, DRC
Mauritius	South Africa	**Zimbabwe**	Malawi, Mozambique, Lesotho, Namibia, DRC, Zambia, South Africa, Botswana
Mozambique	South Africa, Malawi, Zambia, Zimbabwe, Swaziland, Tanzania		

Table A18: Administrations that Exchanged Information

Member State	Name of member state exchanged with
Angola	Namibia, CPLP(Community of Portuguese Language Countries these are Portugal Angola Mozambique, Brazil Cape Verde, Guinea Bissau, Sao Tome Principle) Comunidade dos Paises de Lingua Portuguesa
Botswana	Zimbabwe South Africa Zambia E.U Customs and ministrations and USA
DRC	Zambia, South Africa and Zimbabwe
Malawi	Tanzania, Mozambique and Zambia
Mauritius	South Africa, Madagascar, Cameroon
Mozambique	Malawi, South Africa, Swaziland ,Tanzania, Zambia and Zimbabwe
Namibia	Angola, Botswana, South Africa, Zambia and Zimbabwe
South Africa	Mozambique, Zimbabwe, Lesotho, Botswan,a Mauritius, Tanzania, Malawi, Zambia
Swaziland	South Africa
Tanzania	Malawi then Joint operations with Malawi/Zambia
Zambia	All Member States, had joint operation with Malawi in Mwami.

Table A19: Customs MOU with Stakeholders Status

Country Name	Stakeholder	When
Botswana	Motor Vehicle Accident Fund	Collection Of Levies
	Department Of Trade And Industry	Collection Of Levies
DRC	Insurance Company And Freight Clearing Agents	Not Stated
Lesotho	Lesotho Clearing Agents & Freight Forwarders Association. National University Of Lesotho	Oct-10 12 Dec 2008
Mauritius	Air Mauritius, Police Force Fiscal Investigation Unit British American Tobacco, Association Prof. Des Transiteur Chamber Of Commerce &Industry Mauritius Ports Authority Customs Brokers Association Awaiting Signature	Nov 2000 May 2008 Mar 2007 May 2008 Mar 2008 Nov 2008 Feb 2011 To Sign
Mozambique	Confederation Of Trade Association Eduardo Mondlane University Jean Piaget University And Major Banks,Mukhero (Small/Informal Traders)	2011, 2010, 2010, 2011
Namibia	Negotiating/Developing MOUs With Namport, Airport Co. Ministry Of Health &Social Services, Tisa	Not Stated
South Africa	National Prosecuting Council, Trade And Industry, Energy, Healthy	Not Stated
Tanzania	Tanzania Police Force	Not Stated

Table A20: Capacity Building Exchange Program Status

Member State	Exchange Country	Training Area
Angola	With other RECs not SADC	Modules not stated
Lesotho	South Africa	South Africa PCA Officers came to LRA for joint audit
Malawi	Kenya/Tanzania	Centralized declaration processing
Mauritius	-South Africa -Malawi, Tanzania, Zambia -Seychelles	-Study Tour -Valuation/Enforcement -Risk Management +Search Techniques
Mozambique	Administration not mentioned	Audit, Intelligence & Investigation
Namibia	South Africa	Vessel & Aircraft Rummaging
South Africa	Mozambique, Lesotho, Zimbabwe, Botswana, Mauritius	Exchange of information Capacity building
Tanzania	EAC	Valuation, classification, Risk Management

Table A21: Training Institutions, Priority Modules and Accredited Trainers

Member State	-Training Inst. -E-Learning -WCO ESA Regional training center	-Priority modules	-WCO Accredited Trainers	-modules
Angola	-yes -yes -yes	-Rules of Origin -Transit	Joao Afonso Jorge Santos Mussamo	Integrity Valuation
Botswana	-no -yes -yes	Classification Valuation Risk Management	Mrs Gaone Arief	AEO
DRC	-yes -no -no	Valuation, Transit, PCA, Audit Procedures	no	n/a
Lesotho	-yes -yes -no	-Risk Management -Excise -Bonded warehouse	Limpho Debeshe Mamoswati Polisa Mampiti Mohale	Integrity/Valuation Integrity HS
Malawi	-yes -yes -yes	Valuation, Classification, Origin Integrity	Fatch Vareta	Integrity
Mauritius	-no -yes -yes	HS Classification Valuation, Origin, Post Clearance Aud. Risk Management	Ramburun Vivekanand Babajee Luximan Gupta Ramnarain	Revised Kyoto convention, Trade facilitation, Customs modernization Valuation Customs Advisor
Mozambique	-yes -no -yes	Transit + Risk Management	no	n/a
Namibia	-yes -yes -no	PCA, RM, Excise, Valuation, Tariff Bonded Warehouse	Susan Beukes Simon Goaiseb	Valuation, PCA Tariff, Origin Integrity, Modernization Training for Trainers Integrity

South Africa	-yes -yes -yes	Excise management, Audit Procedures and Transit	Nicolene Warren Ashina Naidoo Sipho Dube Letchmee Naidoo Varsha Sigh	Valuation Integrity H.S Diagnostic Studies Diagnostic Studies
Swaziland	-no -no -yes	Valuation Risk Management Post Clearance Audi	I V Mazorodze Mrs Gugu Zwane	All Reform & Modernization
Tanzania	-yes -yes -yes	All – Transit, Rules of Origin, Valuation, Excise, Tariff Classification, Audit Procedures, Risk Management, Bonded Warehouse, Post Clearance Audit	Charles Sabuni	Integrity
Zambia	-yes -yes -yes	not stated	Ernest Sigande	Valuation
Zimbabwe	yes E-learning - yes WCO/ESA - yes	PCA,TRANSIT Risk Man. Excise	Lameck Tatswareyi Juliet Matare Christine Msemburi	Valuation Integrity Integrity

Table A22: Training Modules and Percentage Trained (Skills Development)

The table below shows a list of training modules and the percentage of officers trained in various modules.

Member State	-Rules of Origin -Valuation -Transit	-Tariff Classification -Excise Management	-Bonded Warehouse Management -Audit Procedure	-Risk Management -Post Clearance Audit
Angola	not stated	not state	not state	.2% Risk Management 2% Integrity
Botswana	Rules of Origin-10% Valuation -10% Transit-5%	Tariff -10% Excise- 5%	Bonded W/H- 5% Audit procedures- 3%	PCA 5% RM 5%
DRC	Less than 10%	Less than 10%	Less than10%	Less than 10%
Lesotho	All 65% ROO, Valuation, & Transit	Tariff -65% Excise -0%	All 0%	Risk Management-5% Post Clearance Audit-15%
Malawi	Rules of Origin-40% Valuation-45% Transit-0%	Tariff - 30% Excise-0%	All 0%	Risk Management-45% Post Clearance Audit -35%
Mauritius	Rules of Origin - 0% Valuation -4% Transit -n/a	Tariff- 4% Excise- 0%	All 0%	Risk Management 4% Post Clearance Audit- 0%
Mozambique	Rules of Origin 2% Transit 2% Valuation -2%	Tariff -2% Excise- 0%	Bonded warehouse O% Audit Procedures 0%	Post Clearance Audit 2% Post Clearance Audit 2%
Namibia	Rules of Origin-2% Valuation- 0% Transit -2%	Tariff-3% Excise-0%	Bonded W/H-1% Audit Procedures-0%	All 4%
South Africa	Rules of Origin-2% Valuation- 0% Transit- 0%	Tariff – 0% Excise – 0%	Bonded W/M 0% Audit procedures 0%	Risk Management 2% Post Clearance Audit 1%
Swaziland	Not Stated	-	-	-

Tanzania	Not stated	-	-	-
Zambia	Not stated	-	-	-
Zimbabwe	Rules of Origin-11% Valuation-18% Transit- 1%	Tariff-13% Excise-5%	Bonded w/h -4% Audit procedures 9%	Risk Management -9% Post Clearance Audit -0.3%

Table A23: Automation Status

State	IT	E-filing	License traders	License clearing agents	Inter-connection with other admin	All stations linked	Level of linking	Link with agents	Network used
Angola	TIMS	yes	yes	yes	no	yes	3	yes	LAN+ WAN
Botswana	Asycuda	yes	yes	yes	no	yes	4	no	LAN
DR Congo	Asycuda	Yes	yes	yes	no	yes	2	yes	WAN
Lesotho	Manual	n/a	yes	yes	no	no	n/a	no	n/a
Malawi	Asycuda	Yes	no	yes	yes RADDEx TZ Only	yes	4	no	WAN
Mauritius	Customs Management System (CMS)	Yes	no	yes	no	yes	5	yes	WAN
Mozambique	TIMS	Yes	yes	yes	no	yes	4	no	WAN
Namibia	Asycuda++ > World	Yes	no	yes	no	yes	3	no	Not stated
South Africa	-CAPE for exports -PPS Passengers -Future TATIS	Yes	yes	yes	no	yes	4	yes	WAN
Swaziland	Asycuda	Yes	yes	yes	no	yes	3	no	WAN

Tanzania	Asycuda++	Yes	yes	yes	yes RADDEx	yes	4	yes	LAN+WAN
Zambia	Asycuda	not stated	yes	yes	no	yes	5	yes	WAN
Zimbabwe	Asycuda	yes	no	yes	no	yes	4	no	WAN

Table A24: Member States That Received Technical Assistance

Member State	Technical Assistance Received	Tech. Assistance Required
Angola	Training in Finance/Accounting from Portuguese Countries	Valuation, Tariff, PCA, Single Window ,Project management, Strategic Planning, HR, Setting up training institution, management Development
Botswana	OSBP and Modernization	Automation upgrade, Scanners management Capacity Building
DRC	ITC (Automation)	Training and Infrastructure
Lesotho	Trade Facilitation- World Bank	Vehicle & Container Inspections Social Protection Enforcement
Malawi	RADDEX- SATH (USAID) ASYCUDA-UNCTAD (SEATAC) PCA/RM – World Bank Modernization- WCO	SADC E- Certificate Infrastructure- OSBP SADC Transit management system Valuation Database
Mauritius	Detector dogs &dog handlers from SARS. Risk management + IPR	Single window, AEO
Mozambique	Language Lab, Training in Audit, Risk management +administration	Intelligence and Investigations
Namibia	ASYCUDA, Rules of Origin, Excise, Valuation, Tariff Classification, , Management Development Programs	Drafting legislation, Excise Policy development, Intelligence, Valuation database, Trainer for trainers Reforms & Modernization and Risk Management
South Africa	Transfer pricing, enforcement, Organization Development, Customs, Audit, Modernization	Enforcement, Revenue Analysis reporting and forecasting
Swaziland	Legislation review, Time Release Study, ASYCUDA	ASYCUDA selectivity module, Trade Facilitation, Anti- Smuggling unit, PCA unit and manuals, Infrastructure
Tanzania	Training of Trainers (JICA) Raddex form TRADE HUB/COMPETE RM and PCA (IMF/AFRITAC)	One Stop Border Post
Zambia	yes	Valuation and Rules of Origin COMESA and WCO
Zimbabwe	not stated	not stated

Table A25: Audit Provision and Implementation

Member State	Audit Function	Provision	How Often	Utilization of Audit Reports
Angola	yes	Internal Audit	Based on annual plan	Recommendations to be implemented within 6 months of audit
Botswana	yes	Internal Audit External Audit	Ongoing	Action taken and feedback given to auditors until they are satisfied
DRC	yes	Special unit brigade	Normal	Report goes to Commissioner General sends to divisions analyze action to be taken
Lesotho	yes	Post Clearance Audit unit Internal Audit External Audit	Risk Based Twice a year, Annually	Discussed at Executive meeting department audited to implement and report quarterly progress
Malawi	yes	Internal Audit	Quarterly	Tabled at executive management, stations to implement, then follow up
Mauritius	yes	Internal Affairs Div National Audit office	-Ongoing -Yearly	-Action by head of division -Remedial action on queries
Mozambique	not stated	_	_	_
Namibia	yes	New units to be strengthened	Ongoing	Coordinated by regional and head office
South Africa	yes	Internal Audit	Annual audit	Compiles risk based for Customs border management, ongoing.
Swaziland	yes	Internal Audit unit Auditor General	Annually	Implemented as recommended
Tanzania	yes	Internal Audit National Audit	I-quarterly N-annually	Management enforce implementation of findings
Zambia	yes	Post clearance Audit Internal Audit	Once a year	Submitted to Commissioner of Customs
Zimbabwe	yes	Internal Auditors External Auditors	-Quarterly -Annually	-Station respond and agree to implement, monitored by head office committee

Table A26: Revenue Enhancement Portion of Government Revenue

Member State	Customs duties portion of government revenue	Do you have Incentive Scheme (staff/informants) (whistle blowers)	Flexible Anti-Smuggling Teams (FAST) (Enforcement & surveillance unit)	Tariff structure –No of -Ad val -Specific plus combination
Angola	5%	yes- 50% given to case officers	yes- roadblocks, patrols, inspect stations	A-1- 4tariff rate S-5- 10 tariff rates
Botswana	10 – 25%	no, Scheme but reward are given to informants occasionally	no	A- Over 20 - 39% S-Over 20-48%
DR Congo	25-50%	yes, details to be submitted later	yes reduce fraud to maximize revenue	A- 1 to 4 rate S-3 rates
Lesotho	60%	not stated	yes, based in H/O 24 hr mobile alert, inspection and patrols	Not stated
Malawi	25-50%	yes, Cash reward given to informant based on recovered duty	yes, 24hr patrol of risky route, temporally road blocks , spot check/ offloading goods	A-6 S- none
Mauritius	5%	no	yes, Surveillance patrol, examine containers, parcels, random counter verification, verify seals, passenger clearance, rummage, joint operations with police, investigations	A – 5 Tariff rates S- 19 Tariff rate
Mozambique	25-50%	yes, but they award diploma of merit	yes, patrol routes to deter smuggling	A-11 to15 rates S-16 to 20 rates
Namibia	25-50%	yes, Provision in the Act, a committee being setup to implement	no	A-1- 4 tariff rates S- not stated
South Africa	5%	no	yes Work in Customs controlled areas and traders premises	Both over 20 tariff rates. 6935 active subheadings 3901 duty free

				A- 2811 S-223
Swaziland	25- 50%	no	yes, Take action on smuggling cases	A- 11to 15 tariff rate S- 16 to 20 tariff rates
Tanzania	25 – 50%	no - scheme, just keep confidential details of informants	yes, Risk profiling, Risk based, patrol surveillance	A- 4 Tariff rates S- 4 " "
Zambia	25 – 50%	no	yes, patrols, and random checks	A-1-4 rates S- 5 -10 rates
Zimbabwe	Less than 25%	yes, Desk officer Manages it	yes, At station level, for system supervision + escort	Ad val – over 20 tariffs (rates 5 to 60%) Specific- range 5-10

Table A27: Implementation of SCCC Decisions

Member State	SCCC Decisions record	Follow up of SCCC decisions	Challenges to Implement SADC Instruments and International Conventions
Angola	yes	Long term put in strategic plan. Medium	None. They are given priority because of
Botswana	yes	There is need for desk officer to monitor	Lack of dedicated staff assigned to SADC desk
DR Congo	yes	Auto- evaluation	Ratification. Dual membership Signing the SADC protocol
Lesotho	yes	SADC desk officer	Not stated
Malawi	yes	Not Stated	Accession to convention, capacity, different legal
Mauritius	yes	Strategize on implementation & listed	Technical assistance plus training, adherence to
Mozambique	yes	Matrix to monitor action	Harmonization of national procedures
Namibia	yes	Distributed & discussed at	Lack of capacity to draft legislation & systems
South Africa	yes	Dedicated desk that	SADC Transit management system Accreditation system for traders
Swaziland	yes	Management responsibility	Technical capacity, lack of financial resources,
Tanzania	yes	SADC desk/contact	Multiple membership, adopted & implementing
Zambia	yes	Action not clear, just	none
Zimbabwe	no	Compiled and desk officer	Gazetting process take long.