



# Liberia Time Release Study Report

Freeport of Monrovia March 2022



Department of Customs
Liberia Revenue Authority
ELWA Junction, Paynesville City, Liberia

# **Our Core Values**



# **Our Vision**

To professionally, fairly, transparently and effectively collect lawful revenues, and to facilitate legitimate trade and social protection for the people of Liberia.

# **Our Mission**

To be a professional revenue administration adhering to international standards and to serve as a model for revenue collection and service delivery.

# **Contents**

SPECIAL MESSAGE FROM THE COMMISSIONER-GENERAL	V
FOREWORD FROM THE COMMISSIONER OF CUSTOMS	VI
ACKNOWLEDGEMENT	VII
ACRONYMS	VIII
EXECUTIVE SUMMARY	IX
1.0 INTRODUCTION	1
1.1 Background	1
1.2 Objectives of the Study	2
1.3 Significance of the Study	2
1.4 Scope and Limitation	3
2.0 OVERVIEW OF LIBERIA CUSTOMS	5
2.1 General Information	5
2.2 Customs Clearance Process	5
2.3 Preparation of the Study	
3.0 SURVEY METHODOLOGY	9
3.1 Scope and Limitation of the Study	9
3.2 Sampling Unit	10
4.0 RESULT AND ANALYSIS	11
4.1 Overall time for the clearance process (time taken between arrival and exit of cargo)	)12

4.1.1 Time taken between the arrival of cargo and submission of declaration	13
4.1.2 Time taken between acceptance of declaration and end of compliance check	
4.1.3 Time taken between the end of compliance check and payment to the bank	
4.1.4 Time taken between the time bank receives payment and issues payment receipt	
4.1.5 Time taken between the start of unloading and issuance of entry permit	
4.1.6 Time taken between issuance of entry permit and end of customs examination	14
4.1.7 Time taken by Customs and OGA at the exit gate of Freeport	14
5.0 FINDINGS AND OBSERVATIONS	16
5.1 Importers of Goods	16
5.2 Declarants	16
5.3 Customs and System Issues	16
5.4 APM Terminals	17
5.5 Shipping Lines	18
5.6 Banks	19
6.0 CONCLUSION AND RECOMMENDATIONS	20
6.1 Conclusion	20
6.2 Policy Recommendation	20
APPENDIXES	22
Appendix A: Flow Chat for the Importation of Goods through ASYCUDA	22
Appendix B: TRS Technical Working Group Members	23
Appendix C: TRS Survey Questionnaire Form	24
Annendiy D: Intervening Events of the clearance Process	26

# SPECIAL MESSAGE FROM THE COMMISSIONER-GENERAL



Aside from assessing, collecting, auditing, and accounting for all national revenues, the Liberia Revenue Authority (LRA) is obligated to facilitate legitimate international trade and enforce customs border management. In the World Trade Organization (WTO) Trade Facilitation Agreement (TFA), a Time Release Study (TRS) is recommended as one of the tools customs authorities should use to facilitate international trade. The TRS measures the time it takes to clear goods, helps identify bottlenecks and complexities in clearing goods, and provides

mitigating measures to those bottlenecks.

I am pleased to inform you that a Technical Working Group (TWG) constituted by the Commissioner of Customs has conducted Liberia's first-ever time-release study. I congratulate Commissioner Saa Saamoi and his hard-working team, along with all stakeholders involved in the clearance process, for their dedication, hard work, and commitment to successfully completing the TRS 2022 report. I trust that the report will promote the image of the Liberia Revenue Authority, specifically the Customs administration and other trade stakeholders concerning our commitment to trade facilitation.

Thomas Doe-Nah Commissioner General, Liberia Revenue Authority

# FOREWORD FROM THE COMMISSIONER OF CUSTOMS



In an effort to improve Customs efficiency and effectiveness at the Freeport of Liberia and to facilitate legitimate international trade, given the exponential surge in cross border transactions occasioned by globalization, I impressed on the World Customs Organization (WCO) to assist Liberia in conducting its first-time release study and, after several consultations, a mission was sent to Liberia to conduct training for selected number of individuals from all stakeholders that are involved in the clearance process.

Following the training, which was held from 17<sup>th</sup> – 21<sup>st</sup> June 2019, I commissioned a TRS Technical Working Group (TWG) comprising of Customs Officials, National Customs Broker Association of Liberia (NCBAL), Ministry of Commerce and Industry, Liberia Chamber of Commerce, National Port Authority, APM Terminals, the Port Truckers Association and the Shipping Lines.

After several months of intense work, I am glad to inform you that the TWG has successfully completed Liberia's first ever TRS. The study sought to measure the processing time of Customs and other stakeholders in the import clearance process; identify bottlenecks in the supply chain and/or constraints affecting the release of goods, including the flow of information, documents, and finance; assess newly introduced and modified policies, procedures, techniques, technologies, and infrastructure, or administrative changes; establish a baseline for trade facilitation performance measurement, and identify areas for trade facilitation improvements.

According to the World Bank ease of doing business 2020 report, Liberia is ranked 175, suggesting that the country's trading environment is confronted with complexities and bottlenecks that hinder the free movement of goods. My administration wishes to improve the ranking, which is why completing the TRS is a milestone. It is worth noting that besides the TRS, my Department, the Customs Department, has embarked upon many trade facilitation reforms, including the introduction of: the Automated System for Customs Data (ASYCUDA), Customs Security Program (CSP), Customs online tariff portal, the Duty Free electronic application process and the establishment of the Centralized Assessment Unit (CAU), which made Customs a paperless environment, as well as the establishment of Risks and Customs Modernization Offices.

I am confident that these reforms will help develop modern customs processes, in line with international best practices, that maximize the facilitation of legitimate international trade, provide more transparency, accountability and fairness in Customs decisions and actions, support the proper collection of government revenues, and protect the industries and people of Liberia against threats to security, safety, and economic well-being.

I would like to thank Assistant Commissioner Edwin F. Kendema and the TWG for working tremendously in ensuring that Liberia's first-ever TRS is produced.

#### Saa Saamoi

Commissioner of Customs, Liberia Revenue Authority

# **ACKNOWLEDGEMENT**

As part of customs reform and modernization initiatives, the TRS has been identified as a key trade facilitation instrument. The Commissioner of Customs constituted a Technical Working Group (TWG) to conduct Liberia's first TRS, and, with hard work and dedication, the TRS report has been finalized.

The TWG firstly extends profound gratitude to Mr. Saa Saamoi, Commissioner of Customs, for the confidence he has reposed in the working group to embark upon this unprecedented venture and for his unwavering support and guidance to the team. Special thanks go to Mr. Bazzie Akoi, Mr. Roosevelt S. Prowd, Mr. Genesis B. Kollie, and Mrs. Justina M. Morris-Brooks for working indefatigably and ensuring that a draft of the report was submitted to the TWG for finalization.

The working group would like to extend sincere gratitude to Mr. Edwin F. Kendema, Assistant Commissioner for Port Operations, for leading the TWG to complete the study successfully. The team would also like to thank all major stakeholders, including the National Customs Broker Association of Liberia, Ministry of Commerce and Industry, Liberia Chamber of Commerce, National Port Authority, APM Terminals, the Port Truckers Association and Shipping Lines, for their involvement and massive contributions towards this project.

Lastly and most importantly, the TWG would like to extend thanks and appreciation to the following WCO experts: Mr. Oluimo Diai Tavira da Silva (WCO Lead Expert on Time Release Study), Mr. Christophe Ndayikengurukiye (WCO Accredited Expert) and Mr. Michel Christian DAVID (Team Leader IT Section, Mauritius Revenue Authority and WCO Accredited Expert on TRS) who conducted training and technical advice to the TRS Technical Working Group and were also instrumental in providing guidance and support throughout the TRS exercise.

# **ACRONYMS**

APMT APM Terminals

ASYCUDA Automated System for Customs Data

BIVAC Bureau of Inspection, Valuation, Assessment and Controls

CAU Centralized Assessment Unit

DoC Department of Customs

EPS Executive Protective Service

GTMS Global Tracking and Maritime Solutions

LRA Liberia Revenue Authority

MC Manager Check

MOCI Ministry of Commerce and Industry

NCBAL National Customs Broker Association of Liberia

NPA National Port Authority

NSA National Security Agency

OGA Other Government Agency

OOG Out of Gauge

TFA Trade Facilitation Agreement

TIN Tax Identification Number

TRS Time Release Study

TWG Technical working Group

WCO World Customs Organization

WTO World Trade Organization

# **EXECUTIVE SUMMARY**

Globalization has led to increased cross-border transactions, which has necessitated the demand for international trade facilitation. International trade facilitation is concerned with easing the flow of trade across international borders. Most recently, the World Trade Organization (WTO) adopted the Trade Facilitation Agreement (TFA) in 2013, and it entered into force in 2017. The overall aim of the TFA is to expedite the movement, clearance, and release of goods, including goods in transit. Article 7.6 of the Trade Facilitation Agreement envisages that WTO Members establish and publish the average time it takes for goods to be released from their Customs' control periodically, consistent with the World Customs Organization (WCO)'s Guidelines.

The Commissioner of Customs impressed on the WCO to assist Liberia in conducting its first time release study and, after several consultations, a mission was sent to Liberia to conduct training for forty-eight (48) participants selected from different institutions, including the Liberia Revenue Authority (Customs Officials), National Customs Broker Association of Liberia (NCBAL), Ministry of Commerce and Industry, Liberia Chamber of Commerce, National Port Authority, APM Terminals, Shipping Lines, the Port Truckers Association and major importers. The training was held from 17<sup>th</sup> – 21<sup>st</sup> June 2019. Following the training, the commissioner of Customs constituted a TRS Technical Working Group (TWG), headed by the Department of Customs to conduct the TRS at the Freeport of Monrovia, the largest Customs port in Liberia that accounts for over 95 percent of trade flows in Liberia. Even though the entire TRS process started in late 2019, data could not be collected in time due to the raging disruption caused by the coronavirus pandemic. As such, data collection (both manual and electronic) was done between October and November 2020. The same coronavirus pandemic also affected the timely analysis of the data collected – something that made the report to be finalized in 2022.

One of the guidelines for the WCO TRS Guide, especially for countries conducting TRS for the first time, is to carry out a 'Test Run' in order to identify shortcomings in the design of the questionnaires, and explain to stakeholders on how to fill in the survey questionnaires to ensure data quality, accuracy, and integrity. On October 6, 2020, the TRS/TWG conducted awareness exercises for respondents at the Freeport of Monrovia on filling in of the

questionnaires and at the same time distributed thirty questionnaires on Import declarations. Data for the test run was collected on October 8, 2020. The TRS/TWG conducted a preliminary analysis of the data using the WCO TRS software and observed that the declarants had some challenges filling in the questionnaires as far as the sequencing of the information on the form was concerned. To this end, the TRS/TWG modified the questionnaires to observe the aspect of sequencing the information in the declarant's section while collecting actual survey data.

After the Test Run, the TRS/TWG proceeded with the actual study. The actual data was collected between October and November 2020, and data was analyzed using the WCO TRS software as well as Microsoft Excel. During the survey, a total of 112 declarations were selected, with 27 lodged under the 'Destination Inspection (IM-4)' regime, and 85 lodged under the 'Pre-shipment Inspection (PSI-4)' regime. With regards to selectivity lane, 14 of the 112 declarations fell under 'Blue Lane', while 91 and 7 of them fell under 'Red' and 'Yellow' lanes, respectively. In other words, during the sample period, most goods imported to Liberia were cleared under risky conditions. These risky conditions informed Customs and other stakeholders of the need to conduct physical inspection on those consignments before their release, which negatively impacted the overall clearance time.

The data analysis results show that overall, the average time it takes for a consignment to be cleared from the Freeport of Monrovia is 12 days, 22 hours, and 8 minutes. The TRS/TWG notes the key contributing factors to delays in clearing goods as late manifest submission by the Shipping Lines, APM Terminals' lack of Gantry Crane (A- ship-to-shore Crane) to unload containers speedily, and the constant fluctuation of the Customs ASYCUDA system. Others include importers' lack of funds to clear consignments, importers' non-compliance to customs regulations and procedures, which triggers a red lane selectivity for their declarations and creates the need for physical examination (a time-consuming venture), and inaccurate billing details submission by declarants. Consistent with the findings of this study, the TWG has prescribed a number of recommendations which are captured under the 'recommendation section' of this report.

# 1.0 INTRODUCTION

#### 1.1 Background

The fast-growing nature of globalization has led to an increase in cross-border transactions. The rise in cross-border transactions has, therefore, necessitated the demand for international trade facilitation. International trade facilitation is concerned with the act of easing the flow of trade across international borders. From the inception of global trading activities after World War II, international trading institutions and organizations have advocated for the simplification of trading procedures. Most recently, the World Trade Organization (WTO) adopted the Trade Facilitation Agreement (TFA) in 2013, and it entered into force in 2017. The overall aim of the TFA is to expedite the movement, clearance, and release of goods, including goods in transit. Four key pillars have been identified as a driving force for the success of the TFA; they include transparency, technology, simplification of procedures with risk-based assessments, and infrastructure augmentation. In particular, article 7.6 of the Trade Facilitation Agreement envisages that WTO Members establish and publish the average time it takes for goods to be released from Customs' control. The establishment of the average time should be done periodically and consistent with the World Customs Organization (WCO)'s Guidelines.

Liberia being a member of the WTO, WCO, and the global trading community, the need to conduct a Time Release Study (TRS) was necessary, owing to the fact that such study has never been done since her membership to the World Customs Organization in 1975. The WCO time release study is a unique tool that measures the average time spent from the arrival of goods to their physical release. In this way, the TRS tool, by extension, assesses the efficiency and effectiveness of each actor in the cargo clearance process, identifies bottlenecks affecting the release of goods, obtains empirical evidence for re-engineering existing procedures, identifies opportunities for border management improvement, establishes a baseline for border management performance measurement, and periodically improves border process efficiency.

After Liberia's attempt to conduct its first Time Release Study (TRS) did not succeed, the Commissioner of Customs impressed on the WCO to assist Liberia in conducting a comprehensive study. The WCO, after several consultations, agreed and sent a mission to Liberia to conduct training for forty-eight (48) participants selected from different institutions, including the Liberia Revenue Authority (Customs Officials), National Customs Broker Association of Liberia (NCBAL), Ministry of Commerce and Industry, Liberia Chamber of Commerce, National Port Authority, APM Terminals, Shipping Lines, and major importers. The training was held from 17<sup>th</sup> – 21<sup>st</sup> June 2019.

The main objective was to train participants on TRS methodology, thereby affording national stakeholders the opportunity to acquire knowledge and skills to conduct TRS. The actual time release study process started in late 2019 and was done in four phases (sequentially) as

recommended by the WCO TRS Guide of 2018. Phase I, which was the preparation phase, consisted of the establishment of the TRS Technical Working Group (TWG), determination of the scope and design of the study, and planning of the entire TRS process. Phase II surrounds data collection and recording. It consisted of both manual and electronic means of data collection for the study. The third phase consisted of data analysis and conclusion. It also consisted of preliminary verification of the dataset collected, as well as reporting of findings and dissemination to all stakeholders. The final phase is concerned with monitoring and evaluation of the TRS report from both national and international standpoints.

### 1.2 Objectives of the Study

The general objective for the conduct of a time-release study in Liberia is to identify and address bottlenecks in procedures related to the international movement of goods. The specific objectives of the TRS are to:

- i. Measure the overall performance of Customs and other stakeholders' business processes;
- ii. Identify bottlenecks in the international supply chain and/or constraints affecting the release of goods, including with regards to the flow of information, documents and finance:
- iii. Measure the arithmetic mean and/or median time between the arrival of goods and their physical release out of Liberia's Customs control;
- iv. Estimate, with precision, the time required for each intervening event between arrival and physical release of goods.

#### 1.3 Significance of the Study

Although efforts are being made by the Government of Liberia to improve trading conditions, those efforts are still being faced with unending challenges. To have a realization of her efforts – that is, to facilitate legitimate international trade, appropriate trade policies/strategies need to be implemented. One of those policies/strategies is the time release study. This TRS is the first successfully completed study to be done in Liberia with regards to Customs clearance process. It stands in a unique position to augment trade flows in Liberia as it does the followings:

- Assesses newly introduced and modified policies, procedures, techniques, technologies, and infrastructure, or administrative changes;
- ii. Establishes a baseline for trade facilitation performance measurement and identifies areas for trade facilitation improvements;

- iii. Promotes the image of Customs administration and other trade stakeholders with regards to commitment to trade facilitation;
- iv. Monitors and evaluates the implementation of the WTO TFA; and
- v. Implements other measures that will improve the trading environment of Liberia.

#### 1.4 Scope and Limitation

The TRS Technical Working Group, headed by the Department of Customs, conducted the time-release study at the Freeport of Monrovia between October and November 2020. The Freeport of Monrovia is the largest Customs port in Liberia that accounts for over 95 percent of trade flows. Even though the entire TRS process started in late 2019, data could not be collected in time due to the raging disruption caused by the coronavirus pandemic. As such, data collection (both manual and electronic) was done between October and November 2020. The same coronavirus pandemic also affected the timely analysis of the data collected – something that made the report to be finalized in 2022.

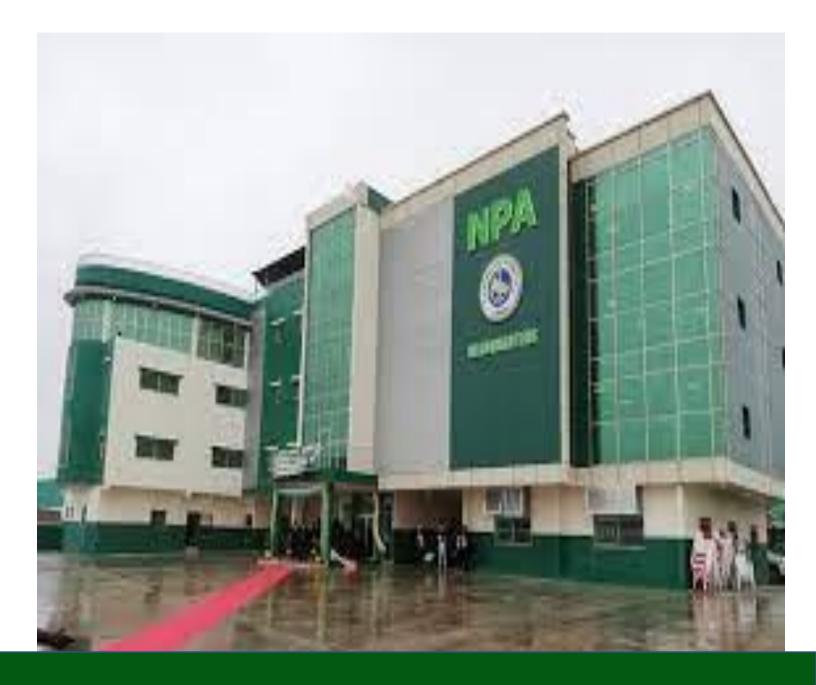
However, during the process of data collection a total number of 112 Customs declarations were selected randomly to form part of the TRS survey. These declarations were for import only, and they were analyzed using the WCO TRS software as provided for by Version 3 of the WCO TRS Guide of 2018.



# **National Port Authority**







The Gateway to the Liberia's Economy

# 2.0 OVERVIEW OF LIBERIA CUSTOMS

#### 2.1 General Information

The Department of Customs (DoC) is one of the two core departments at the Liberia Revenue Authority (LRA), the other being the Domestic Tax Department. The DoC has initiated many reforms aimed at developing modern customs processes, consistent with international best practices and standards, that maximize the facilitation of legitimate international trade, support the proper collection of government revenues, provide greater transparency, fairness and accountability in Customs actions and decisions, and protect the people and industries of Liberia against threats to safety, security, and fiscal and economic well-being. Currently, the DoC collects more than 35 percent of LRA's total revenue. As part of its reform and modernization process, the DoC has embarked upon this study to identify the bottlenecks associated with the clearance of goods and put into place remedial measures to mitigate those bottlenecks, particularly at the Freeport of Monrovia.

#### 2.2 Customs Clearance Process

The customs clearance process starts with the Shipping lines/agents. The shipping line simultaneously submits the electronic manifest to APM Terminals and Customs. The vessel arrives, and APM Terminals discharges the containers from the vessel. At the same time, the Shipping line issues arrival notice to the Declarants. Once the arrival notice is issued, the declarant makes payment to the shipping line/agent. Following that process, the declarant submits an electronic declaration to Customs. Customs Department conducts a compliance check on the declaration submitted. A compliance check is done to determine whether the declaration aligns with Customs laws and procedures. If the declaration is in conformity with Customs laws and procedures, then assessment notice is issued to the declarant; otherwise, a query is sent for declarant to address. The declarant, after addressing the query, re-submits the declaration to Customs. Figure 1 shows the process map for import.

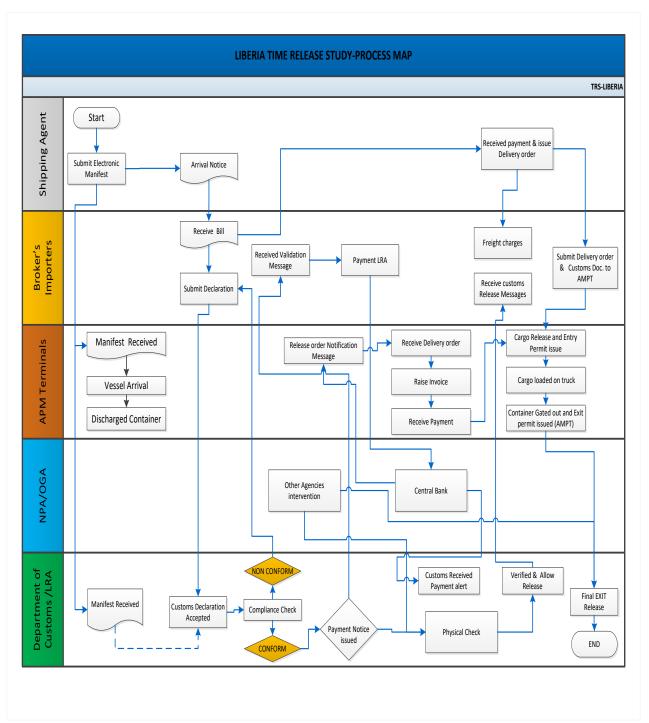


Figure 1: Process Map for Import

Once the declaration conforms to Customs laws and procedures, Customs validates the declaration, and a payment alert confirmation message is issued to the declarant. The declarant, then, proceeds to the bank and makes payment of Customs Duty. Once payment is made, Customs and APM Terminals automatically receive payment alert confirmation and release order notification, respectively. The declarant fills in the delivery order form and submits the same to APM Terminals for handling and/or storage charges. APM Terminals raises invoice and payment is made by declarant. At this point, APM Terminals releases cargo and issues an entry permit to the declarant. With this, cargo is loaded on a truck and gated out of the terminals.

Finally, when the selectivity of the declaration triggers either blue, green or yellow lane, it is automatically released by Customs; albeit, those on the blue lane are subject to post-clearance audit while those on the yellow lane are subject to documentary scrutiny. On the other hand, when the selectivity of the declaration triggers red lane, it is subjected to physical inspection at the Freeport of Monrovia. At this point, joint inspection by Customs and other Governmental Agencies (i.e. Ministry of Commerce, Executive Protective Service, Drug Enforcement Agency, Bureau Veritas, and Environmental Protection Agency) is conducted. After the physical inspection, the cargo is released to the declarant and or consignee, and exited from the Freeport of Monrovia. Figure 2 shows the ASYCUDA selectivity lanes as discussed above.

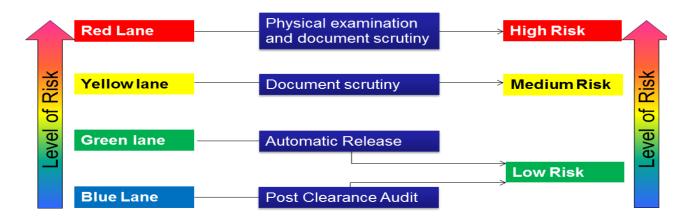


Figure 2: ASYCUDA selectivity and Customs actions

#### 2.3 Preparation of the Study

#### 2.3.1 Environmental Scanning and Process Mapping

The Liberia TRS/TWG conducted "Environmental Scanning" at all stakeholders associated with the clearance process of imported goods into Liberia. The actors are shipping Lines, declarants, APM Terminals, National Port Authority & Other Governmental Organizations (OGAs), Banks, Ministry of Commerce and Industry, and Department of Customs. The essence of conducting an environmental scanning was to understand the processes and procedures at each of the entities involved in the clearance process. Following the conclusion of the environmental scanning, the TRS/TWG developed a consolidated process flow/map for imported goods into the territory of Liberia.

#### 2.3.2 Implementation of TRS Test Run

One of the guidelines for the WCO TRS Guide, especially for countries conducting TRS for the first time, is to carry out a 'Test Run' to identify shortcomings in the design of the questionnaire; explain to stakeholders on how to fill in the survey questionnaires to ensure data quality, accuracy, and integrity. On October 6, 2020, the TRS/TWG carried out awareness for respondents at the Freeport of Monrovia on the filling in of the questionnaire and at the same time distributed thirty questionnaires on import declarations. Data for the test run was collected on October 8, 2020. The TRS/TWG conducted a preliminary analysis of the data using the WCO TRS software and observed that the declarants had some challenges filling in the questionnaires as far as the sequencing of the information on the form was concerned. In the section of the questionnaire that requires information of declarants' activities, the sequencing of information should be (Submit Declaration, Receive Bill/Assessment Notice, Make Payment). To this end, the TRS/TWG modified the questionnaire to observe the aspect of sequencing the information in the declarant's section while collecting actual survey data.

#### 2.3.3 Actual TRS Survey: Data Collection

Following the test run, the TRS/TWG modified the TRS questionnaires and used the modified version to collect the actual TRS survey data. The data for the TRS were collected through both manual and electronic processes using the modified questionnaires. Manual collection of data was done at commercial banks to capture payment time, and at the exit gate where Customs, National Port Authority (NPA), and other governmental agencies are involved in the clearance process. Electronic collections of data were done at the shipping lines, APM Terminals, and Customs Centralized Assessment Unit (CAU).

# 3.0 SURVEY METHODOLOGY

#### 3.1 Scope and Limitation of the Study

The Liberian Time Release Study was conducted at the Freeport of Monrovia which is the major Customs port in Liberia. The study was done in four (4) phases<sup>1</sup> as recommended by the World Customs Organization. They include, Preparation of the Study; Collection and recording of data; Analysis of data and conclusions as can be seen in figure 3 below.

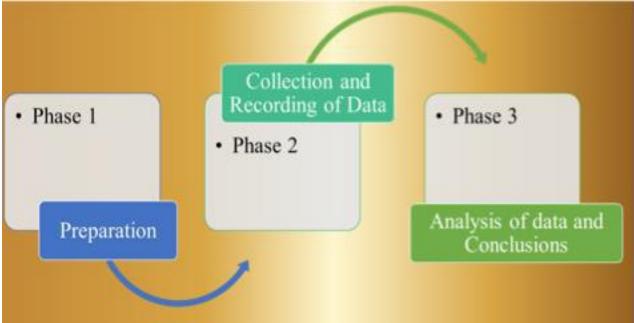


Figure 3: Phases of the TRS

The study was also conducted on a "Consecutive" scale and not "Simultaneous" scale. It focused only on the importation process and covered goods of all kinds. The Data collected during the study was done through manual and automated (electronic) means. Well-designed questionnaires were developed and administered to participants. The data collected from the survey was analyzed using the WCO TRS software as well as Microsoft Excel. The entire clearing process is not the sole responsibility of customs; therefore, other stakeholders were involved in the study. They include: declarants, banks, Ministry of Commerce and Industry, National Port Authorities, APM Terminals, and other border agencies involved in border clearance (e.g., Health and Agriculture), etc. The study covers all the processes involved in the clearance of imported goods from their arrival up to their physical release from Customs' control. Nevertheless, this TRS does not cover the process of transit goods, perishable goods clearing process and goods cleared on special release. In particular, the study captures the average time taken for the clearance of goods from entry into the Freeport of Monrovia up to their physical release to the consignee or declarant.

<sup>&</sup>lt;sup>1</sup> However, only three of those four phases have been implemented. The last phase is monitoring and evaluation which is implemented after publication of final report.

# 3.2 Sampling Unit

The TRS Technical Working Group of Liberia reviewed Version III of the WCO TRS Guide of 2018 and other TRS reports. They also reviewed the local clearing process through the mapping of procedures, based on the information collected during the field visit/environmental scanning. Given the low volume of trade, relative to other countries in the sub-region, a total of 112 import declarations were randomly selected as the sample size for the study. Additionally, the random selection of the 112 declarations were done from 27<sup>th</sup> October to 26<sup>th</sup> November 2020.



### 4.0 RESULT AND ANALYSIS

The data collected from the survey was analyzed using the WCO TRS software as well as Microsoft Excel. Prior to the analysis, Table 1 presents the collected data into categories based on declaration regime and selectivity lane. The table shows that of the 112 declarations selected, 27 were lodged under 'Destination Inspection (IM-4)' regime, while 85 were lodged under 'Pre-shipment Inspection (PSI-4)' regime. With regards to selectivity lane, 14 of the 112 declarations fell under 'Blue Lane', while 91 and 7 of them fell under 'Red' and 'Yellow' lanes respectively. Graphical analysis of the selectivity lane is presented in Figure 4. Analyses of both Table 1 and Figure 4 imply that majority of goods imported to Liberia are cleared under risky conditions. These risky conditions inform Customs and other stakeholders of the need to conduct physical inspection on those consignments before their release - something that could negatively impact the overall clearance time.

Table 1: Declaration Regime and Selectivity

	SELECTIVITY			
DECLARATION REGIME	Blue	Red	Yellow	<b>Grand Total</b>
Destination Inspection (IM4)	2	23	2	27
Pre-Shipment Inspection (PSI4)	12	68	5	85
Total Declaration	14	91	7	112

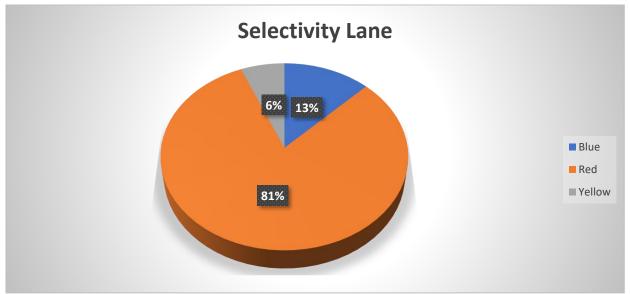


Figure 4: Graphical Analysis of Selectivity Lane

Table 2 presents the data analysis section of this study. It contains six (6) columns. The first column provides serial numbers for easy reference. The second and third columns present intervening events of the clearance process and the stakeholders involved, respectively. The 'intervening events' are series of processes that occur in order to clear a particular consignment. The stakeholders are the individuals or institutions involved with the 'intervening events'. The fourth, fifth and sixth columns present the average clearance time, minimum clearance time, and maximum clearance time respectively.

 Table 2: Summary of the Average Time of Clearance and the Stakeholders Involved

S/N	Intervening Events of the clearance Process	Stakeholder s Involved	Average Clearance Time	Minimum Clearance Time	Maximum Clearance Time
1.	Overall time for clearance of Goods	All stakeholders	12 days, 22 hours and 08 minutes	4 days, 13 hours and 46 minutes	53 days, 16 hours and 41 minutes
2.	Arrival of cargo to submission of declaration	Declarant	6 days, 12 hours and 17 minutes	1 day, 7 hours and 10 minutes	30 days, 17 hours and 8 minutes
3.	Acceptance of declaration to the end of compliance check	Customs Centralized Assessment Unit	1 day, 8 hours and 23 minutes	0 day, 0 hour and 43 minutes	20 days, 2 hours and 34 minutes
4.	End of compliance check to making payment to the bank	Declarant	1 day, 22 hours and 29 minutes	0 day, 20 hours and 42 minutes	13 days, 23 hours and 15 minutes
5.	Bank receives payment to the issuance of payment receipt	Banks and declarant	0 day, 0 hour and 17 minutes	0 day, 0 hour and 2 minutes	1 day, 0 hour and 2 minutes
6.	Start of unloading to issuance of entry permi	APM Terminals	8 days, 1 hour and 49 minutes	2 days, 0 hour and 44 minutes	35 days, 8 hours and 56 minutes
7.	Customs Examination	Customs	1 day, 14 hours and 15 minutes	0 day, 0 hour and 0 minute	39 days, 0 hour and 25 minutes
8.	Exit gate at Freeport of Monrovia	Customs and OGA (Sea Port Police, DEA, EPS, MoCI, GTMS)	0 day, 0 hour and 34 minutes	0 day, 0 hour and 14 minute	1 day, 0 hour and 14 minutes

#### 4.1 Overall time for the clearance process (time taken between arrival and exit of cargo)

As presented by table 2, analysis of the data collected shows that the overall, average time it takes for a consignment to be cleared from the Freeport of Monrovia is 12 days, 22 hours and 8 minutes. As presented by figure 1, the clearance of goods at the Freeport of Monrovia starts with the shipping lines submitting electronic manifest to APM Terminals and Customs. When the vessel arrives, and APM Terminals discharges the containers, the shipping line issues arrival notice to the declarants. At this point in time, the declarant makes payment to the shipping line/agent and submits an electronic declaration to Customs. Submitted declarations undergo compliance check, after which payment of customs duty is made. After payments of customs duties and all other fees are made, APM Terminals issues entry permit. The containers go through customs examination before they are released to the consignee / declarant. In summary, the time taken from the arrival of goods to their final exit is 12 days, 22 hours and 8 minutes, which seems to be associated with challenges.

#### 4.1.1 Time taken between the arrival of cargo and submission of declaration

Table 2 shows the time taken from the arrival of cargo to the submission of declaration by a declarant. The process starts when the shipping line simultaneously sends shipping documents (manifest, electronic data Interchange, discharge list, OOG) to APM Terminals and Customs. Within 72 hours of the vessel arrival, Shipping Lines issue arrival notice to the declarants or importers. Once the arrival notice is issued, the declarant pays the shipping line/agent. Following the payment, the declarant submits an electronic declaration to Customs. As indicated in table 2, this process takes an average time of 6 days, 12 hours and 17 minutes.

#### 4.1.2 Time taken between acceptance of declaration and end of compliance check

The Centralized Assessment Unit (CAU) was established in March of 2018 to ensure all declarations are in conformity with customs requirements and procedures, agreements, and policies, guaranteeing the collection of good trade statistics and facilitating legitimate trade, as well as speeding up the clearance of goods. After a declarant launches a declaration into the system, ASYCUDA instinctively accepts the declaration and triggers a selectivity link. And a Customs Compliance Officer assigned at the CAU conducts a compliance check by reviewing documents pertaining to the declaration. Once the compliance check is completed, the declarant receives an automatic assessment notice indicating the lawful customs duty that should be paid. The process of clearing goods from the angle of the CAU is smooth when a declaration was properly launched. In the instance where the declaration was launched with incorrect information and / or with discrepancies, the Compliance Officer at the CAU sends a query to the declarant requesting for clarity or further information. The declaration can only be cleared when the query is addressed by the declarant.

As per this study, the result shows that the average time it takes to clear a consignment from the Centralized Assessment Unit is 1 day, 8 hours and 23 minutes. The result also indicates that the minimum time taken to clear a consignment at the CAU is 43 minutes, while the maximum time taken is 20 days, 2 hours and 34 minutes. As mentioned earlier, declarations that are lodged without discrepancies take less time to be processed, while those with discrepancies take longer time to be processed. See Appendix-A for the process flow chart of imported goods through ASYCUDA.

#### 4.1.3 Time taken between the end of compliance check and payment to the bank

For goods to be released to a declarant following compliance check, the declarant is obligated to pay customs duties at the bank. Payment is made to the bank by the declarant immediately after the CAU's assessment notice is issued, especially in cases where the declarant has cash on hand. However, it may take a longer time for the declarant to make payment in a scenario where the importer will have to look for money before making the payment of customs duty and / or other taxes. As presented in table 2, the average time taken between the end of compliance check and payment of customs duty at the bank is 1 day, 22 hours and 29 minutes.

4.1.4 Time taken between the time bank receives payment and issues payment receipt Table 2 shows the average time it takes for the banks to process payments made by declarants in order to obtain an official flag receipt for the release of their consignments. At the bank, the declarant submits a Customs Duty Assessment Notice issued by the Centralized Assessment Unit, through ASYCUDA, with a Manager Check (MC), and other

supporting documents<sup>2</sup> to the Bank Teller<sup>3</sup>. The Teller verifies the assessment notice and manager check to ensure that the name, amount, and Tax Payer Identification Number (TIN) are consistent with those in ASYCUDA. If the information on the document submitted does not conform with the information in the ASYCUDA system, the documents are given back to the declarant for rectification. Nevertheless, if the documents are in conformity, the payment is processed and a receipt issued to the declarant. The results of the TRS show that, on average, it takes 17 minutes for banks to process payments of customs duties and issue flag receipt.

#### 4.1.5 Time taken between the start of unloading and issuance of entry permit

Following the arrival of the vessels, APM Terminals contacts the stevedore for the workforce and starts unloading cargoes. Once the vessel is unloaded and Customs duties are paid to the bank, the declarant fills in the delivery order form and submits the same to APM Terminals for handling and / or storage charges. APM Terminals raises invoices, and the declarant makes payment. The declarant takes the payment receipt to the APM Terminals Cashier window for verification, following which the APM Terminals releases cargoes and issues an entry permit to the declarant. With this, cargo is loaded on a truck and gated out of the terminals. As indicated in table 2, it takes, on average, 8 days, 1 hour and 49 minutes to complete clearance at the APM Terminals.

#### 4.1.6 Time taken between issuance of entry permit and end of customs examination

Customs examination is the process by which customs authorities ascertain or check the validity of goods declared by means of physical checking and verification of documents. The system is designed such that only red lane declarations are subject to physical examination, some of which may be examined at the Freeport and others at consignee's warehouse. However, in some cases even yellow or blue lane declarations, when associated with risk, can be re-routed to red lane triggering inspection either at the declarant premise or port facility. The decision to re-route a yellow or blue lane declaration to red lane is informed by risk implications. If the examination finds no discrepancy, the goods are cleared. The data from the WCO TRS software shows that, on average, Customs examination takes 1 day, 14 hours and 15 minutes.

#### 4.1.7 Time taken by Customs and OGA at the exit gate of Freeport

At the exit gate at Freeport, Customs and other Governmental Agencies (i.e., Ministry of Commerce, Executive Protective Service, Drug Enforcement Agency, Bureau Veritas, and Environmental Protection Agency, etc.) carry out documentary and physical inspections after which the goods are released to the declarants and or consignees and exited from the Freeport of Monrovia. The findings from this study illustrates that, on average, it takes 34 minutes to complete inspection at the exit gate. Furthermore, table 3 indicates the roles of Customs and OGAs as well as the activities they undertake at the exit gate.

<sup>&</sup>lt;sup>2</sup> A 4% presumptive tax is imposed on imported goods for importers that are not on the tax roll, and it is collected by Domestic Tax Department.

<sup>&</sup>lt;sup>3</sup> Usually, banking activities start at 9:00 AM and end at 3:00 PM on Monday through Friday. On Saturdays, bank activities start at 9:00 AM and end at 2:00 PM.

Table 3: Activities of Customs and OGA at the Exit Gate

Agencies	Activ	ities undertaken			
Customs	i.	Verification of documents;			
	ii.	Physical verification of consignment;			
	iii.	Signature as proof of verification;			
	iv.	Exit.			
National Port Authority (NPA)	i.	Declarant presents all clearance documents;			
	ii.	NPA reviews documents and signs;			
	iii.	Declarant proceeds to Customs exit;			
	iv.	Back to NPA for logging of consignment particulars.			
Ministry of Commerce and	i.	Requests for documentation: IPD and IRF;			
Industry (MoCI)	ii.	Assembles with other stakeholders to verify:			
		Expiration date, Origin, Foreign label, Patent right,			
		and approval;			
	iii.	Signs on final inspection report.			
GTMS	i.	Requests for interchange;			
	ii.	Reviews for APM Terminals Bill;			
	iii.	Reviews Original Bill of Lading;			
DD /4.0	iv.	Checks and confirm CTN number.			
BIVAC	i. 	Logs consignment details;			
	ii.	Checks for status of BV seal;			
	iii.	Sends declarant's seals back to inspection site;			
Franctice Destruction Consider	iv.	Signs as proof of verification.			
Executive Protection Service	i.	Requests for clearance documents;			
(EPS)	ii.	Monitors for arms and drugs;			
National Convity Agency	iii.	Returns documents to declarant.			
National Security Agency	i. ::	Inspects Container to see what is coming in;			
(NSA)	ii.	9			
	iii.	present;			
Drug Enforcement Agency	i.	Asks for documents where there is suspicion.			
Drug Enforcement Agency (DEA)	1.	Searches for Drugs along with customs and other stakeholders.			
(DLA)		SIANTHUIUTIS.			

From the information contained in Table 3, the TRS TWG found that of all the agencies present at the exit gate at Freeport of Monrovia, only four of them have signatory requirements. Those four agencies include National Port Authority (NPA); Customs; Ministry of Commerce & Industry (MoCI); and Bureau of Inspection, Valuation, Assessment and Controls (BIVAC)<sup>4</sup>. It is worth noting that GTMS plays a major role at the exit gate by verifying information and logging same in their book of records. However, it is not required to sign any document before a consignment can exit the Freeport. Aside from the institutions / agencies with signatory requirements, all other agencies only review or verify documents at the exit gate but do not sign on any of them.

<sup>&</sup>lt;sup>4</sup> BIVAC has been replaced with Medtech Scientific Limited.

# 5.0 FINDINGS AND OBSERVATIONS

#### **5.1 Importers of Goods**

The Study noted that 81% of the sample declarations were red lane declarations, which undergo proper documentary scrutiny and physical examination, and therefore take a longer time to clear. The failure of importers to comply with customs requirements and procedures (i.e., declare accurate value, quantity, proper classification and origin; maintain adequate record keeping as per the revenue law of Liberia and no history of customs offense and/or infraction), is what leads to most of the declarations being placed on red lane hence, physical examination. See Figure 2 for ASYCUDA selectivity and customs actions. Another observation was the time lapse between the issuance of assessment notice and payment of customs duties and taxes. The lapse can be explained by many factors to include: groupage consignments, unavailability of fundings after the receipt of assessment notices etc.

#### 5.2 Declarants

The declarant submits a Customs Duty Assessment notice issued through ASYCUDA with a 4% domestic presumptive tax stamp including manager check and other supporting documents to the Central Bank of Liberia (CBL) teller.

The TRS/TWG observed the followings:

- That importers go to the bank without obtaining the 4% domestic presumptive tax stamp in some instances. In such cases, the bank tellers tell importers to return to the 4% office at the Freeport of Monrovia for the Stamp, which leads to delays;
- ii. Inaccurate billing details submission and conflicting invoice & payment details are other issues that lead to delays. A declarant sometimes raises bill in the name of the declarant, while the consignee/importer issues the check in his/her name and this can cause confusion with billing details submitted to selected banks as they are uncertain as to which account to post the payment;
- iii. The Study observed that some licensed and qualified brokers often used their aids to make declarations on their behalf. These aids that make the declarations very often do not exercise due diligence, thus making a lot of errors that can lead to delays.
- iv. Lack of timely response to queries.

#### 5.3 Customs and System Issues

The TRS/TWG observed that the Customs administration, in the clearing of goods, encounters some challenges which include but not limited to the followings:

i. Constant fluctuations of the ASYCUDA system: Customs compliance check is disrupted whenever the ASYCUDA system goes off. This significantly leads to delays, thus impacting the clearance time.

#### ii. Limited Staff

a) Limited Compliance Officers. Although staff assigned to the CAU appeared
to be sizable, the effect of the COVID 19 Health Protocol impacted the number
of staff assigned on a daily basis, hence increase in workload.

b) Limited Examination Officers. There were reported cases of declarants waiting for hours on an examination officer who had gone to examine another consignment. This happened mainly for examinations that were conducted at the declarants' premises. The effect of the COVID 19 Health Protocol also impacted the number of staff assigned on a daily basis, hence increase in workload.

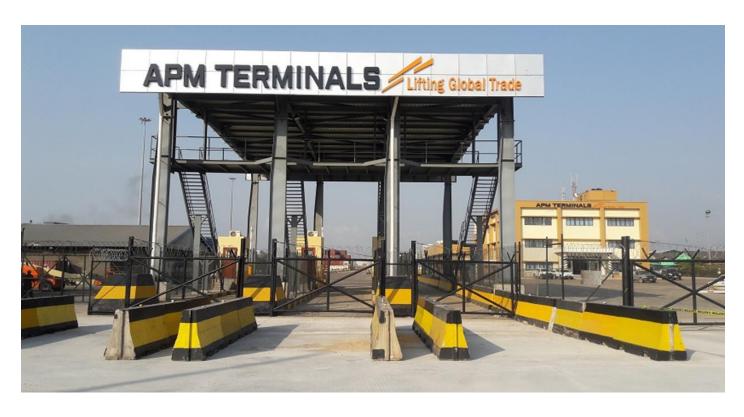
#### iii. Limited space & equipment at the destination inspection site.

There are three inspection points at the Customs controlled area while customs receive on average five containers for inspection, thus, delaying inspection. There is lack of heavy-duty equipment for unloading and reloading of goods.

- iv. There is lack of non-intrusive inspection device.
- v. Involvement of some OGAs (NSA and EPS) in the inspection of cargos at Customs controlled area.

#### **5.4 APM Terminals**

The Study revealed that APM Terminals moved from a manual clearance system to an automated one. This means that declarants are now electronically submitting filled invoice request form to APM Terminals for their bills to be raised. Although the system issues an automatic response after a declarant submits the Delivery Order form, the TRS/TWG observed that it takes a considerable time for the bills to be raised by APM Terminals. The TRS/TWG also observed that after payments for storage and handling charges have been made at the bank by the declarants, the payment receipts are submitted electronically to APM Terminals for verification. However, it takes a long time for the APM Terminals cashier window to verify those payment receipts, thus resulting in delays and uneasiness among some declarants. Fluctuations in electricity supply, poor internet service, and limited staff were other things observed by the TRS/TWG that contribute to delays in the clearance process at the APM Terminals. Lastly, the team noticed that APM Terminals updated their electronic system/platform without providing sufficient education to declarants, making it difficult for declarants to navigate the updated system easily. It was also noted that APM Terminals had limited equipment which impacted vessel operations and cargo delivery.



### 5.5 Shipping Lines

The sooner the shipping documents (manifest, electronic data Interchange, discharge list, OOG) are submitted by the shipping lines to APM Terminals and Customs, the earlier a declarant will start processing his/her declaration. The TRS/TWG observed that, in most cases, shipping documents were submitted just a day before arrival. The team noticed that late manifest submission by the shipping agents contributed equally to delays in submission of declaration to Customs by declarants. These avoidable delays impacted the overall clearing time significantly. The TRS/TWG also observed that some shipping lines are still sending delivery orders manually by hard copies. The TWG believes that clearance time will



be impacted positively if all shipping lines send delivery orders (d/o) electronically to the terminal operator within a considerable timeframe.

#### 5.6 Banks

Abrupt changes in exchange rate at the level of the Central Bank of Liberia often engender delays in payment processing as declarants are required to redo manager checks to reflect the change in the total amount that resulted from the change in the exchange rate. The declarant also incur additional costs to redo the manager's checks.



At the level of the commercial banks, TRS/TWG observed that in most instances there are long queues which contribute to delays in manager's checks preparation and payments of customs duties and other fees.



# 5.7 Other Government Agencies (OGA)

At the Freeport of Monrovia exit gate, many players are involved in the clearance process, including Customs, Ministry of Commerce, National Security Agency, Seaport Police, BIVAC, and GTMS, etc. As a result, declarants/importers move with documents from one office to another for verification and approval before exiting, thus leading to delays.

# **6.0 CONCLUSION AND RECOMMENDATIONS**

#### 6.1 Conclusion

The Department of Customs, as part of its trade facilitation initiatives, has conducted the first-ever TRS in Liberia, beginning with the Freeport of Monrovia, which is the largest and most significant customs port in Liberia. The data for the study was collected both manually and electronically between October and November 2020 and analyzed using the WCO TRS software as well as Microsoft Excel. During the survey period, a total of 112 declarations were randomly selected, with 27 of them lodged under 'Destination Inspection' regime, while 85 were lodged under 'Pre-shipment Inspection' regime. Although the findings show a positive picture for the involvement of some stakeholders in the clearance process, there is a need for improvement on the part of others, particularly the shipping lines, APM Terminals, and Customs. The study also reveals that importers, as well as declarants contribute to delays in the clearance process. Consistent with these findings, the TRS/TWG recommends the followings to mitigate the bottlenecks that impact the overall clearance time:

#### 6.2 Policy Recommendation

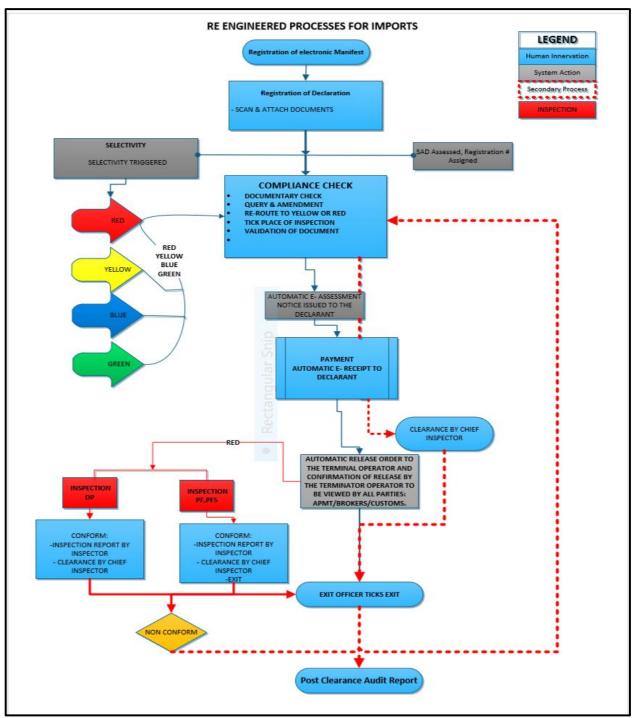
In line with the findings and observations, the TRS/TWG recommends the followings to enhance the clearing time of goods at the Freeport of Monrovia and facilitate legitimate international trade; that:

- 1. A National Single window platform be established for trade facilitation purpose;
- 2. The Customs authorities should address the frequent downtime of ASYCUDA to make the system more stable;
- 3. Customs should increase the number of compliance and examination officers;
- 4. Customs should construct a new and spacious Destination Inspection (DI) site;
- 5. Customs should procure non-intrusive inspection devices as well as heavy-duty equipment for unstuffing and stuffing containers;
- 6. Customs should liaise with the relevant authorities to ensure that other agencies do not interfere with Customs operations;
- 7. APM Terminals should engage and train stakeholders/system users on new system upgrades consistent with laws;
- 8. APM Terminals should increase the number of trained staff or deploy the requisite technology commensurate with the work requirement;
- 9. APM Terminals should acquire gantry cranes (a ship-to-shore crane) to reduce vessel dwell time at the Freeport;
- 10. APM Terminals should increase the number of reach-stackers to speed up cargo delivery;

- 11. APM Terminals should grant public access for cargo tracking and related charges;
- 12. Shipping lines should submit electronic cargo manifest at least seventy-two (72) hours prior to arrival of vessels consistent with law;
- 13. Shipping lines should transmit delivery orders electronically to the terminal operator upon issuance to consignees;
- 14. Shipping lines should provide the terminal operator immediate electronic notification of amendments to cargo manifests;
- 15. There should be timely response to queries between declarants and Customs;
- 16. Customs should continually enhance brokers' capacity on the proper use of Customs system (ASYCUDA and other electronic platforms);
- 17. The government (LRA, Central Bank) should take all necessary steps to minimize fluctuation in exchange rates at which duties and taxes are paid;
- 18. LRA should introduce electronic payment system for Customs duties and taxes;
- 19. Collection of domestic presumptive tax (4%) at the port should be automated in the Customs System (ASYCUDA); and
- 20. The Department of Customs should conduct another TRS one year immediately after the publication of this report and subsequently after every two years.

# **APPENDIXES**

Appendix A: Flow Chat for the Importation of Goods through ASYCUDA



Source: Enterprise Design Quality Assurance & Results Division-LRA

# Appendix B: TRS Technical Working Group Members

No	Name	Institution
01	Edwin F. Kendema	Customs/Liberia Revenue Authority
02	Abraham F. Siafa	Customs/Liberia Revenue Authority
03	L. Daniel Jaiblai	Customs/Liberia Revenue Authority
04	Zechariah Munford	Customs/Liberia Revenue Authority
05	Genesis B. Kollie	Customs/Liberia Revenue Authority
06	Roosevelt S. Prowd	Customs/Liberia Revenue Authority
07	William Gegeh	Customs/Liberia Revenue Authority
08	Jerry Diah, Sr.	Customs/Liberia Revenue Authority
09	Bazzie Akoi	Customs/Liberia Revenue Authority
10	James L. Hinneh, Jr.	National Customs Broker Association of Liberia
11	Morris K. Kiatamba, II	National Customs Broker Association of Liberia
12	Alex Wuo	Ministry of Commerce & Industry
13	Thomas A. Moore	Maersk Line Liberia/APM Terminals
14	Arma Bakana	APM Terminals
15	William Montgomery	Liberia Business Association
16	Stephanie S. Duncan	Liberia Chamber of Commerce
17	Lewis W. Taylor	Truckers Association
18	Justina M. Morris-Brooks	Customs/Liberia Revenue Authority
19	Davidetta Doe	Customs/Liberia Revenue Authority
20	Jartu Massaquoi	National Customs Broker Association of Liberia
21	Vashti Sirleaf	National Port Authority

# Appendix C: TRS Survey Questionnaire Form

#### **SURVEY QUESTIONNAIRE FORM**

Direction:	Please fill	out the boxes	and time	stamps rela	ting to the	current proce	ss in your
work							
area:							

#### Section A

Customs Office	
Consignee	
Mode of Transport	SEA 🗌
Transport Document	Manifest
	Bill of lading
SAD Reference No	
Types of Declaration	Form Electronic  Hard Copy
Goods Regime Code	☐ IM 4☐COM 4☐PSI 4☐PSC 4☐ ☐SRI 4☐SRC 4☐IM
	5 COM5 IM 6 COM 6 IM 7 PSI 7 COM 7

#### Section B

# Arrival of Cargo & Customs Brokers

Arrival Time	DayMonth Hours Minute
Submit Declaration	DayMonth Hours Minute

# Section C

# Customs/ Centralized Assessment unit (CAU)

Acceptance of Declaration	DayMonth Hours Minute
Raise Query	DayMonth Hours Minute
Response to Query	DayMonth Hours Minute
Compliance check PSI	DayMonth Hours Minute
Compliance check DI	DayMonth Hours Minute
End of compliance check	DayMonth Hours Minute

# Section D

Selectivity	Yellow ☐ Blue ☐ Red ☐

# Section E

# Bank (Central Bank)

Payment Received	Day _	Month	_ Hours_	_ Minute
Issuance of payment receipt	Day _	Month	_ Hours_	_ Minute

# Section F

#### **APM Terminals**

Start of unloading	DayMonth Hours Minute
End of unloading	DayMonth Hours Minute
Raise Invoice	DayMonth Hours Minute
Receive Payment	DayMonth Hours Minute
Container gated out and exit permit issued (APMT)	DayMonth Hours Minute

#### Section G

# **Customs/Examination**

Type of Inspection	Full □ Partial□	
Inspection based on	Risk Analysis □ Random □	
End of examination	DayMonth Hours Minute	

### Section H

# Exit Gate

# Customs and other agencies

Intervention by other Agencies	Yes □ No □
Customs	DayMonth Hours Minute
MOC	DayMonth Hours Minute
GTMS	DayMonth Hours Minute
BIVAC	DayMonth Hours Minute
SEA port police	DayMonth Hours Minute

#### Appendix D: Intervening Events of the clearance Process

#### Appendix-D-I: Overall time for clearance of Goods

For all surveys

[8. arrival Time] - [32. Sea Port Police]

#### Show details

Excluded -ve times: 2

Total correct intervals: 110

Average: 12d 22h 8m (18,608.55 min)

Standard deviation: 9d 14h 55m (13,855.56 min)

Smallest interval of Od 23h 17m (1,397.00 min)

- in case the data is in error, click here to view this survey

25% of surveys completed within interval of 7d 8h 5m (10,565.00 min)

50% of surveys completed within interval of 10d 3h 26m (14,606.00 min)

75% of surveys completed within interval of 13d 7h 49m (19,189.00 min)

Largest interval of 53d 16h 41m (77,321.00 min)

- in case the data is in error, click here to view this survey

#### Table of surveys completed @ 10% intervals

# Timing interval(s)

%	minutes	h m d
10	6586	4d 13h 46m
20	9268	6d 10h 27m
30	11800	8d 4h 40m
40	13323	9d 6h 3m
50	14606	10d 3h 26m
60	16148	11d 5h 8m
70	18722	13d 0h 2m
70	18609	12d 22h 8m
80	23660	16d 10h 20m
90	38008	26d 9h 28m
100	77321	53d 16h 41m

average

70% of surveys were completed within the average time of 12d 22h 8m

[8. arrival Time] - [9. Submit Declaration]

#### Show details

Excluded -ve times: 32

Total correct intervals: 80

Average: 6d 12h 17m (9,377.71 min)

Standard deviation: 7d 13h 16m (10,876.36 min)

#### Smallest interval of Od 2h 12m (132.00 min)

- in case the data is in error, click here to view this survey

25% of surveys completed within interval of 3d 1h 25m (4,405.50 min)

50% of surveys completed within interval of 3d 7h 41m (4,781.00 min)

75% of surveys completed within interval of 6d 6h 29m (9,029.00 min)

#### Largest interval of 30d 17h 8m (44,228.00 min)

- in case the data is in error, click here to view this survey

### Table of surveys completed @ 10% intervals

## Timing interval(s)

%	minutes	h m d
10	1870	1d 7h 10m
20	3870	2d 16h 29m
30	4556	3d 3h 56m
40	4687	3d 6h 7m
50	4781	3d 7h 41m
60	5881	4d 2h 1m
70	7701	5d 8h 21m
76	9378	6d 12h 17m
80	10399	7d 5h 19m
90	32534	22d 14h 13m
100	44228	30d 17h 8m

average

76% of surveys were completed within the average time of 6d 12h 17m

[10. Acceptance of Declaration] - [15. End of compliance]

#### Show details

Excluded -ve times: 0

Total correct intervals: 112 Average: 1d 8h 23m (1,943.12 min)

Standard deviation: 2d 11h 29m (3,569.47 min)

#### Smallest interval of Od Oh Om (0.00 min)

- in case the data is in error, click here to view this survey

25% of surveys completed within interval of 0d 2h 5m (125.00 min)

50% of surveys completed within interval of 0d 21h 24m (1,284.50 min)

75% of surveys completed within interval of 1d 2h 46m (1,606.00 min)

#### Largest interval of 20d 2h 34m (28,954.00 min)

- in case the data is in error, click here to view this survey

### Table of surveys completed @ 10% intervals

# Timing interval(s)

%	minutes	h m d
10	43	0d 0h 43m
20	111	0d 1h 51m
30	147	0d 2h 27m
40	355	0d 5h 55m
50	1284	0d 21h 24m
60	1364	0d 22h 44m
70	1516	1d 1h 16m
79	1943	1d 8h 23m
80	2553	1d 18h 33m
90	4378	3d 0h 58m
100	28954	20d 2h 34m

average

79% of surveys were completed within the average time of 1d 8h 23m



... [15. End of compliance] - [17. Payment Received]

#### Show details

Excluded -ve times: 5

Total correct intervals: 107

Average: 1d 22h 29m (2,789.15 min)

Standard deviation: 1d 20h 49m (2,689.92 min)

#### Smallest interval of Od 1h 9m (69.00 min)

- in case the data is in error, click here to view this survey

25% of surveys completed within interval of 0d 22h 25m (1,345.00 min)

50% of surveys completed within interval of 1d 1h 27m (1,527.00 min)

75% of surveys completed within interval of 1d 22h 19m (2,779.00 min)

#### Largest interval of 13d 23h 15m (20,115.00 min)

- in case the data is in error, click here to view this survey

#### Table of surveys completed @ 10% intervals

## Timing interval(s)

%	minutes	h m d	
10	1242	0d 20h 42m	
20	1323	0d 22h 3m	
30	1383	0d 23h 3m	
40	1461	1d 0h 21m	
50	1527	1d 1h 27m	
60	2568	1d 18h 48m	
70	2718	1d 21h 18m	
76	2789	1d 22h 29m	
80	2897	2d 0h 17m	
90	5772	4d 0h 12m	
100	20115	13d 23h 15m	

76% of surveys were completed within the average time of 1d 22h 29m

[17. Payment Received] - [18. Issuance of Payment Receipt]

#### Show details

Excluded -ve times: 0

Total correct intervals: 112 Average: 0d 0h 17m (17.57 min)

Standard deviation: 0d 2h 15m (135.38 min)

#### Smallest interval of Od Oh Om (0.00 min)

- in case the data is in error, click here to view this survey

25% of surveys completed within interval of 0d 0h 2m (2.00 min)

50% of surveys completed within interval of 0d 0h 3m (3.00 min)

75% of surveys completed within interval of 0d 0h 5m (5.00 min)

# Largest interval of 1d 0h 2m (1,442.00 min)

- in case the data is in error, click here to view this survey

#### Table of surveys completed @ 10% intervals

# Timing interval(s)

%	minutes	h m d
10	2	0d 0h 2m
20	2	0d 0h 2m
30	3	0d 0h 3m
40	3	0d 0h 3m
50	3	0d 0h 3m
60	4	0d 0h 4m
70	5	0d 0h 5m
80	5	0d 0h 5m
90	6	0d 0h 6m
100	1442	1d 0h 2m

97% of surveys were completed within the average time of 0d 0h 17m

... [19. Start of unloading] - [24. Permit issued]

#### Show details

Excluded -ve times: 1

Total correct intervals: 111

Average: 8d 1h 49m (11,629.86 min)

Standard deviation: 8d 2h 10m (11,650.25 min)

#### Smallest interval of Od 13h 29m (809.00 min)

- in case the data is in error, click here to view this survey

25% of surveys completed within interval of 3d 21h 58m (5,638.00 min)

50% of surveys completed within interval of 5d 5h 30m (7,530.00 min)

75% of surveys completed within interval of 9d 1h 45m (13,065.00 min)

Largest interval of 35d 8h 56m (50,936.00 min)

- in case the data is in error, click here to view this survey

#### Table of surveys completed @ 10% intervals

## Timing interval(s)

%	minutes	h m d
10	2924	2d 0h 44m
20	4440	3d 2h 0m
30	5777	4d 0h 17m
40	6000	4d 4h 0m
50	7530	5d 5h 30m
60	8970	6d 5h 30m
68	11630	8d 1h 49m
70	11985	8d 7h 45m
80	14373	9d 23h 33m
90	30185	20d 23h 5m
100	50936	35d 8h 56m

average

68% of surveys were completed within the average time of 8d 1h 49m

#### Appendix-D-VII: Customs Examination



# For all surveys

... [27. End of examination] - [28. Customs]

### Show details

Excluded -ve times: 3

Total correct intervals: 109 Average: 1d 14h 15m (2,295.24 min)

Standard deviation: 5d 15h 34m (8,134.20 min)

Smallest interval of Od Oh Om (0.00 min)

- in case the data is in error, click here to view this survey

25% of surveys completed within interval of 0d 0h 0m (0.00 min)

50% of surveys completed within interval of 0d 0h 6m (6.00 min)

75% of surveys completed within interval of 0d 18h 49m (1,129.00 min)

Largest interval of 39d 0h 25m (56,185.00 min)

- in case the data is in error, click here to view this survey

### Table of surveys completed @ 10% intervals

# Timing interval(s)

%	minutes	h m d	
10	0	0d 0h 0m	
20	0	0d 0h 0m	
30	0	0d 0h 0m	
40	3	0d 0h 3m	
50	6	0d 0h 6m	
60	84	0d 1h 24m	
70	180	0d 3h 0m	
80	1455	1d 0h 15m	
84	2295	1d 14h 15m	
90	3961	2d 18h 1m	
100	56185	39d 0h 25m	

84% of surveys were completed within the average time of 1d 14h 15m

[28. Customs] - [32. Sea Port Police]

#### Show details

Excluded -ve times: 1

Total correct intervals: 111 Average: 0d 0h 34m (34.60 min) Standard deviation: 0d 2h 25m (145.66 min)

#### Smallest interval of Od Oh 11m (11.00 min)

- in case the data is in error, click here to view this survey

25% of surveys completed within interval of 0d 0h 14m (14.00 min)

50% of surveys completed within interval of 0d 0h 14m (14.00 min)

75% of surveys completed within interval of 0d 0h 15m (15.00 min)

#### Largest interval of 1d 0h 14m (1,454.00 min)

in case the data is in error, click here to view this survey.

#### Table of surveys completed @ 10% intervals

#### Timing interval(s)

%	minutes	h m d
10	14	0d 0h 14m
20	14	0d 0h 14m
30	14	0d 0h 14m
40	14	0d 0h 14m
50	14	0d 0h 14m
60	14	0d 0h 14m
70	14	0d 0h 14m
80	17	0d 0h 17m
90	20	0d 0h 20m
100	1454	1d 0h 14m

97% of surveys were completed within the average time of 0d 0h 34m