



## Customs Authority

### Licensed Customs Brokers Policy and Business Rules 2023

### Summary (v1)

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| 1. Compliance with Customs licensing requirements  | <ul style="list-style-type: none"> <li>• Has registered office.</li> <li>• Has trained personnel.</li> <li>• Tax Identification Number (TIN)</li> <li>• Business Registration Certificate.</li> <li>• Has not been convicted of Criminal or Tax Fraud Offences.</li> </ul>  |
| 2. Record Keeping                                  | <ul style="list-style-type: none"> <li>• Keeps electronic and/or hard records of transactions.</li> <li>• Records of all Customs operations performed kept for Five (5) years.</li> <li>• Records show Power of Attorney granted by the owners.</li> </ul>  |
| 3. Code of Ethics compliance                       | <ul style="list-style-type: none"> <li>• Obligatory membership of the Professional Association.</li> <li>• Broker complies with their association's Code of Ethics.</li> <li>• Broker's employees comply with the Code of Ethics.</li> </ul>  |
| 4. Tariff, Valuation and Origin Knowledge          | <ul style="list-style-type: none"> <li>• Broker &amp; personnel have a working knowledge of Tariff classification, valuation and Rules of Origin.</li> <li>• Broker is able to resolve client questions on Tariff, valuation and Origin</li> </ul>  |
| 5. Access and use of Customs System                | <ul style="list-style-type: none"> <li>• Has been authorized by CA to access and use ASYCUDA World</li> <li>• Does not allow unauthorized use of the Customs system by his/her staff.</li> </ul>  |
| 6. Preparation of Customs Declarations:            | <ul style="list-style-type: none"> <li>• Customs brokers prepare and submit customs declarations on behalf of their clients to customs authorities, ensuring that all relevant information is accurate, complete, and compliant with customs laws and regulations.</li> </ul>   |
| 7. Compliance with Customs Laws and Regulations    | <ul style="list-style-type: none"> <li>• Brokers are responsible for ensuring that their clients comply with all relevant customs laws and regulations.</li> <li>• Advises their clients on any changes to customs regulations that may affect their operations.</li> </ul>   |
| 8. Coordination with Customs and other Authorities | <ul style="list-style-type: none"> <li>• Brokers liaise with customs and other Government Agencies to ensure that goods are cleared without problems.</li> <li>• Address any issues, concerns or infractions that may arise during the clearance process.</li> </ul>  |
| 9. Management of Client Risks                      | <ul style="list-style-type: none"> <li>• Brokers identify and mitigate risks associated with customs clearance, including compliance with customs regulations, managing currency risks, and addressing potential delays or disruptions in the supply chain.</li> <li>• Report any unusual activity or requests by the client to submit supporting documents that do not comply with the Customs Laws or Regulations.</li> </ul>                         |
| 10. Disciplinary Actions                           | <p>The Commissioner of the CA may suspend or revoke a license if:</p> <ul style="list-style-type: none"> <li>• The Broker tried to mislead, threaten, or deceive a current or perspective client.</li> <li>• The professional performance of this official broker has been considered unsatisfactory based on mistakes committed in the Customs declarations.</li> <li>• The official broker was not actively exercising his or her activity</li> </ul> |