



REGIONAL AUTHORISED ECONOMIC OPERATOR - PROCEDURE MANUAL



AEO APPLICATION AND SELF ASSESSMENT FORM

I would like to apply for authorisation to the AEO Programme that you offer.

I take cognisance of all the conditions listed below so as to be part of this programme, and hereby confirm my unreserved adherence to the said conditions, namely:

- a) Submission of the completed form does not automatically imply acceptance to this programme
- b) As an AEO I shall comply with all laws and regulations under the East African Community Customs Management Act, 2004 and the Compliance and Enforcement Regulations.
- c) That the Commissioner of Customs Administrations may revoke the AEO authorisation if I am found in violation of the conditions and requirements for participation in the AEO programme.
- d) By submitting this application I accept that information regarding my operations may be shared with other Customs administrations as well as other regulatory agencies within the EAC.
- e) Any other conditions as may be imposed by the Commissioner of Customs Administrations under this programme.

Date

Name of the Signatory

Title

Signature and Company stamp



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A. APPLICATION

1. Company Information

Corporate Name.....

Legal status and date of establishment.....

PIN/TIN.....

Postal address.....

Physical address (*please state*)

Town.....Street.....

Building.....Floor.....

Phone:.....Fax:

E-mail:.....

Names of Directors/Partners	ID/ Passport No.	Signature
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a).....

b).....

c).....

d).....

2. Nature of Business (*tick appropriate*)



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Importer/Exporter ☐ Customs Agent ☐ Transporter ☐ Bonded
Warehouse Operator ☐ Other (specify

3. Contact Person

Surname

Other Names.....

Title.....

Direct phone line.....

Mobile.....

E-mail.....

Please state the main nature of your business? Please indicate the date since you have started customs related activities.

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What was the gross turnover of your business per annum over the last three years?

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How many employees does your company have?

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Briefly describe the organization structure of your business (You may attach an organization chart).

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B. SELF ASSESSMENT FORM

		Response	Observation	Risk Rating
1.	COMPANY INFORMATION			
1.1	Do you trade with businesses which are related to you?			
1.2	Please provide details of any independently accredited standards to which you adhere.			
	Internal organization			
1.3	Provide the contact details of the senior personnel responsible for customs matters in your organization. Please provide information on his professional background, in particular experience in customs matters.			
1.4	Have you documented fall back procedures when key staffs are absent?			
2.	COMPLIANCE RECORD			
	Compliance history			
2.1	Has any action been taken against your company on any offence committed under the laws, rules and regulations pertaining to Customs, Domestic Taxes and all relevant Government Agencies in the last 3 years? If yes, please specify type of offence and action taken?			

2.2	Does your company owe any unpaid duties to the Customs Administration or have any other outstanding obligation to any of the EAC Revenue Administrations? If yes, please specify.			
2.3	Provide brief details of any customs authorisation held or sought by your business which has been withdrawn, suspended or denied in the last three years.			
2.4	Does your company have routines and/or instructions or guidelines on the notification of irregularities to customs? Are these instructions documented (e.g. work instructions, manuals, other guidance documents)? Over the last year, have you detected any irregularities (or presumed irregularities) and notified them to the competent authorities? Yes /No			
2.5	Provide brief details of any compliance errors or irregularities you have discovered in your business in the last three years.			
2.6	Have you taken any remedial action as a result of the above? (Yes or No). If yes, please provide details of what you have done.			
2.7	Do you have a documented personnel code of conduct? (Yes or No)			
2.8	Have you been convicted for any criminal offence? (Yes or No), if yes provide details			

3.	MAINTENANCE OF RECORDS			
3.1	Do you maintain a full audit trail of your customs activities? (Yes or No) . If yes, please give details.			
	Accounting and logistical system			
3.2	What accounting package/logistical application system (e. g sun system, sage e. t. c) do you use for your commercial management?			
3.3	Please provide the name of the software manufacturer.			
3.4	Where are your computer servers located?			
3.5	If the accounting system is automated, is it possible for Customs to interrogate and extract the data from the system? (Yes or No)			
	Internal control system			
3.6	Have you documented procedures by which employees within the different units in your business operate? (E.g. depending on the business activity - sales, production, etc.) (Yes or No) . If Yes, please provide details.			
3.7	Does your company have an internal audit function? (Yes or No)			
3.8	Is there a framework established to take actions on recommendations of the Internal Audit? (Yes or No)			

3.9	Have your internal control processes been subject to any internal/external audit? (Yes or No)			
3.10	Have you documented procedures to regulate and control the use and access to key and confidential business information?			
	Making customs declarations and the use of customs agents			
3.11	Have you documented procedures for verifying the accuracy of customs declarations including those submitted on your behalf by a third party representative e.g. agent, forwarder etc? Yes/No. If yes please describe briefly the procedures. If no, do you verify the accuracy of customs declaration? Yes/No. If Yes in what way?			
4.	FINANCIAL SOLVENCY			
4.1	Are all your annual accounts up to date? (Yes or No)			
4.2	Do you have copies of your external auditors' reports for the last 3 years? (Yes or No)			
5.	SECURITY AND SAFETY STANDARDS			
	Information security			
5.1.	Have you documented procedures for back-up, recovery, fall back, archiving and retrieval of your business records? (Yes			

	or No). If yes, please describe them briefly.			
5.2	Have you documented procedures to protect your computer system against unauthorized access? (Yes or No)			
5.3	Have you documented procedures to ensure your company documents are secure? (Yes or No)			
	Logistical security			
5.4	Which means of transport are normally used by your business?			
5.5	Transport ownership – Does your company use transport as: a. sole ownership b. third party (e.g. external carriers, freight forwarders, etc.) c. both			
5.6	If “b” or “c” above, do you have agreements in place outlining responsibilities and procedures for the security of goods under conveyance? (Yes or No)			
	Premises security			
5.7	Have you implemented measures to secure your business premise? Describe briefly how the external boundary of your company’s premises is secured. How is compliance with these procedures			

	checked? How, by whom and at what intervals are checks carried out on the fences and buildings? How are security incidents reported and dealt with.			
5.8	Have you documented procedures for control of access to cargo areas? (Yes or No)			
	Personnel security			
5.9.	Please describe briefly how your employment policy deals with security and safety requirements? Who is responsible for this area? Are the security procedures recorded in writing? Yes/No. Describe briefly how compliance with these procedures is checked?			
5.10	Are employees provided with identification while at work?			
5.11	Does your company conduct trainings on security awareness programs to employees? (Yes or No)			
5.12	5.4.3. Do you carry out back ground checks on newly recruited staff? (Yes or No)			
	Trade partners			
5.13	When entering into negotiated contractual arrangements with a trading partner, do you encourage your contracting party to assess and enhance its supply chain security?			

5.14	Have you established a system of reviewing relevant commercial information relating to your contracting party before entering into contractual relations?			
6.	Volume of business			
	Fiscal statistics on Customs matters			
6.1.	Do you perform customs formalities in your own name and for your own account? Are you being represented by someone regarding customs formalities, if yes by whom? Do you represent other persons in customs formalities? If yes, whom? (Name the most significant clients)			
6.2	What is the number of Customs declarations (imports, exports and/or re-exports, transit) made by your company in the last 3 years?			
6.3	What is the total amount of Customs duties and taxes paid by your company in the last 3 years?			
6.4	Has your company dealt in duty exempted goods in the last 3 years? (Yes or No)			
6.5.	Please indicate the location of the storage facilities used, but not owned by you?			
7.	NATURE AND FLOW OF GOODS TRADED IN			

	Nature of goods			
7.1	Provide a list of the main countries with which you trade.			
7.2	Do you deal in goods which are subject to preferential rate of duty? (Yes or No) . If yes, please give an overview of the preferential schemes you are using.			
7.3	Do you deal in goods subject to licenses, permits, certificates or restrictions? If yes, please provide details.			
	Flow of goods			
7.4	Depending on your business activity, please describe briefly the registration procedure (physically and in the records) for the flow of goods starting from their arrival, the storage up to manufacture and shipment. Who keeps records and where are they kept?			
7.5	Have you documented procedures to control stock movement? (Yes or No) Briefly describe the procedures in place for checking stock levels, including the frequency of those checks and how are discrepancies handled (e.g. stocktaking and inventory)?			
7.6	Have you documented procedures to control your manufacturing processes? (Yes or No)			

7.7	Have you documented procedures to control the delivery of goods to your customers? (Yes or No)			
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