

出國報告（出國類別：其他）

赴日與日本海關進行優質企業(AEO) 制度交流

服務機關：財政部關務署

姓名職稱：溫武彥稽核、施舒馨課員、饒誌鴻辦事員

派赴國家：日本

出國期間：103年12月10日至12日

報告日期：104年2月

摘 要

為進行我國與日本優質企業（AEO）制度交流，並推動雙邊 AEO 相互承認合作，本署與臺中關負責優質企業人員於 103 年 12 月 10 日至 12 日前往日本參觀 AEO 企業，並拜會日本財務省東京稅關，與該稅關業務部總括認訂事業者管理官等，及財務省關稅局業務課稅關考查官等就雙方 AEO 制度進行交流與學習。臺日雙方均同意彼此 AEO 制度皆已與美國簽署 AEO 相互承認協議，彼此間已具相當程度一致性，將加速彼此間相互承認程序，以 104 年底前簽署 AEO 相互承認協議為共同目標。

目 次

壹、緣起	1
貳、地點	1
參、行程	1
肆、出國人員	1
伍、紀要	2
陸、會談摘要及結論	3
柒、心得與建議	5

附件 1. 出訪日本相關照片

附件 2. 與日本海關交流資料

附件 3. 日本海關 AEO 簡報

附件 4. 我方 AEO 簡報

壹、緣起

本署人員 103 年 8 月參與美國海關暨邊境保護局（CBP）103 年海關貿易夥伴反恐計畫研討會（C-TPAT Conference）時與日本海關負責 AEO 業務人員有良好互動，遂於返國後積極與日方聯繫，並透過本署駐日本經濟文化代表處鄒稽核永仁與日方協商，盼能展開臺日簽署 AEO 制度相互承認合作案。

在我方主動下日方亦同意雙方於「亞東關係協會與財團法人交流協會關務合作互助備忘錄」（Memorandum of Understanding on Cooperation and Mutual Assistance in Customs Matters）簽署前可先行交流，本署遂指派通關業務組與臺中關相關業務承辦人員赴日交流。

貳、地點

日本（東京）

參、行程

103 年 12 月 10 日		啟程
103 年 12 月 11 日	上午	參訪日本通運
	下午	臺日海關 AEO 制度交流會議
103 年 12 月 12 日		返程

肆、出國人員

財政部關務署通關業務組 稽核 溫武彥

財政部關務署臺中關 課員 施舒馨

財政部關務署臺中關 辦事員 饒誌鴻

伍、 紀要

一、 參訪日本通運 (Nippon Express)

- (一) 時間：103 年 12 月 11 日上午 9:30-11:30
- (二) 地點：大井國際運輸支店台場貨物中心 (東京都江東區青海 2 丁目 54)
- (三) 接待人員：
 - 顧問 中山大造
 - 海運事業部 課長 植松昭陽
 - 大井國際輸送支店台場貨物中心 所長 吉見文良
 - 東京國際輸送支店 課長 小谷克明
 - 東京國際輸送支店東京通關事業所 通關士 青木仙花

二、 參加日本東京稅關 AEO 制度交流會議

- (一) 時間：103 年 12 月 11 日下午 1:00-5:00
- (二) 地點：日本東京稅關
- (三) 日方出席人員：
 - 財務省關稅局業務課 稅關考查官 後藤学
 - 財務省關稅局業務課 認定事業者係長 氏家貴子
 - 財務省關稅局業務課 認定事業者係 成瀬裕子
 - 財務省關稅局經濟連攜室 第二係長 中山太一
 - 東京稅關業務部 總括認定事業者管理官 鈴木文浩
 - 東京稅關業務部 認定事業者管理官 北田晶子
 - 東京稅關業務部 認定事業者調查官 袴田賢吾

陸、 會談摘要及結論

一、 參訪日本通運（Nippon Express）

- （一） 日本通運表明倉儲業得到日本 AEO 認證之主要優惠有 3 點：
 1. 免除海關保稅管理業務費。
 2. 減少每年海關定期稽核。
 3. 得到 AEO 資格後，公司聲譽提升，增加客戶信任且員工為維護 AEO 信譽，更加具備向心力。
- （二） 日本通運表示對臺日 AEO 相互承認合作樂觀其成，並希望未來臺日雙方海關 AEO 相互承認協議簽署後，可促進兩地業者快速通關。
- （三） 在參觀時發現建築物內部無設監視攝影設備，該公司表示已在出入口有監視攝影設備監控，因該公司人員不多且均穿制服及配戴對講機，若有陌生人員進出時，可及時發現，故內部已無設置監視攝影設備之必要。
- （四） 至於進出貨管理方面，有預約登記者才有排進當日進出工作表，另外在出口貨物裝櫃時，監視、點貨及確認封條的部分是委由公正的第三方辦理，以降低貨主及倉儲業者之間的爭議。

二、 參加日本東京稅關 AEO 制度交流會議

- （一） 我方代表首先拜會東京稅關業務部佐藤次長千里，佐藤次長表示日本與臺灣之間的貿易量很大，若能與臺灣簽訂 AEO 相互承認，相信對臺日雙方的貿易均有很大的幫助，因此表達對 AEO 制度相互承認合作案的高度意願。
- （二） 交流會議中雙方簡介各自的 AEO 制度，雙方 AEO 制度差異處如下：
 1. 日方 AEO 編制為財務省關稅局 4 人，東京稅關設立 AEO 中心編制 20 人，各地稅關總編制 42 人，總計 66 人；我方各關正式編制僅約 13 人。
 2. 日方只需業者依據 AEO 驗證基準評估業者，並未要求並檢視業者所使用風險評估方法。我方要求業者除依據 AEO 驗證基準評估外，尚需依

風險評估方法加強風險管理。

3. 日方允許 AEO 業者於未進倉即申報出口報單，而我方原亦允許 AEO 業者得享有相同優惠，後因業者反映此項優惠未能發揮預期效益而取消（因我方產生通關方式後業者要更改報單資料需付報單修改費，造成業者成本負擔）；日方則表示實務操作上業者無類似困擾。
- （三）雙方同意透過兩方窗口交換彼此 AEO 相關資料，正式推動雙方 AEO 制度相互承認。
- （四）臺日雙方均同意彼此皆已與美國簽署 AEO 相互承認協議，且均已達世界關務組織（WCO）AEO 制度標準，將加速相互承認程序，以 104 年底前簽署 AEO 相互承認協議為共同目標。
- （五）日方將展開雙方 AEO 法規比較，預定於 104 年 1 月或 2 月來臺討論。

柒、 心得與建議

- 一、 本次與日本海關進行 AEO 制度交流，日方出席人員包含財務省關稅局業務課及經濟連攜室，與東京稅關業務部等重要單位人員，雖然名為交流，實質上日方已以正式與我方進行 AEO 相互承認合作的規格進行，日方並於會中即承諾展開 AEO 相互承認程序之雙方法規比對（日方已於 103 年 12 月 25 日提出雙方法規比對表格予我方，我方亦於 104 年 1 月 19 日完成並回復日方），我方當配合進程序，俾便「亞東關係協會與財團法人交流協會關務合作互助備忘錄」正式簽署後，即可在 104 年底前完成簽署 AEO 相互承認協議。
- 二、 本次與東京稅關交流，日方對我方 AEO 正式編制僅 13 人相當佩服，建議可加強人力編制以與國際接軌。
- 三、 日本 AEO 廠商會在廣告或名片加上日本 AEO 認證 logo，建議各關亦可向業者宣導比照辦理，不僅業者可作 AEO 宣傳，更對推動 AEO 制度有所助益。

附件 1. 出訪日本相關照片

照片 1 我方人員與日本通運人員合照



照片 2 温武彦稽核致贈佐藤千里次長禮品



照片 3 温武彦稽核致贈佐鈴木文浩管理官禮品



照片 4 温武彦稽核致贈佐後藤学考查官禮品



照片 5 温武彦稽核致贈氏家貴子係長禮品



照片 6 温武彦稽核致贈中山太一係長禮品



照片 7 温武彦稽核致贈北田晶子管理官禮品



照片 8 温武彦稽核致贈袴田賢吾調査官禮品



照片 9 温武彦稽核致贈成瀬裕子小姐禮品



附件 2. 與日本海關交流資料

Proposed agenda for bilateral meeting
toward AEO mutual recognition arrangement
between Japan Customs and Taiwan Customs

SCHEDULE

- Date: 11 December 2014
- Time: 13:00-17:00 (tbc)
- Venue: Meeting room at Tokyo Customs, JAPAN

DISCUSSION POINTS

Expected talking points at the meeting are as follows:

1. Outline of the Japan's AEO program
2. Outline of the Taiwan's AEO program
3. Way forward for the future discussion

PROGRAMME

11 December 2014 (Thursday)	
13:00 – 13:15	Courtesy call (Mr. Chisato SATO, Deputy Director of Customs Clearance Division, Tokyo Customs)
13:15 – 14:15	Outline of the Japan's AEO Program - Japan Customs explain about the AEO program in Japan - Q&A
14:15 – 14:30	Coffee break
14:30 – 15:30	Outline of the Taiwan's AEO Program - Taiwan Customs explain about the AEO program in Taiwan - Q&A
15:30 – 15:45	Coffee break
15:45 – 16:45	Way forward for the future discussion - Next meeting arrangement and other issues
16:45 – 17:00	Wrap up

DELEGATION LIST

TAIWAN

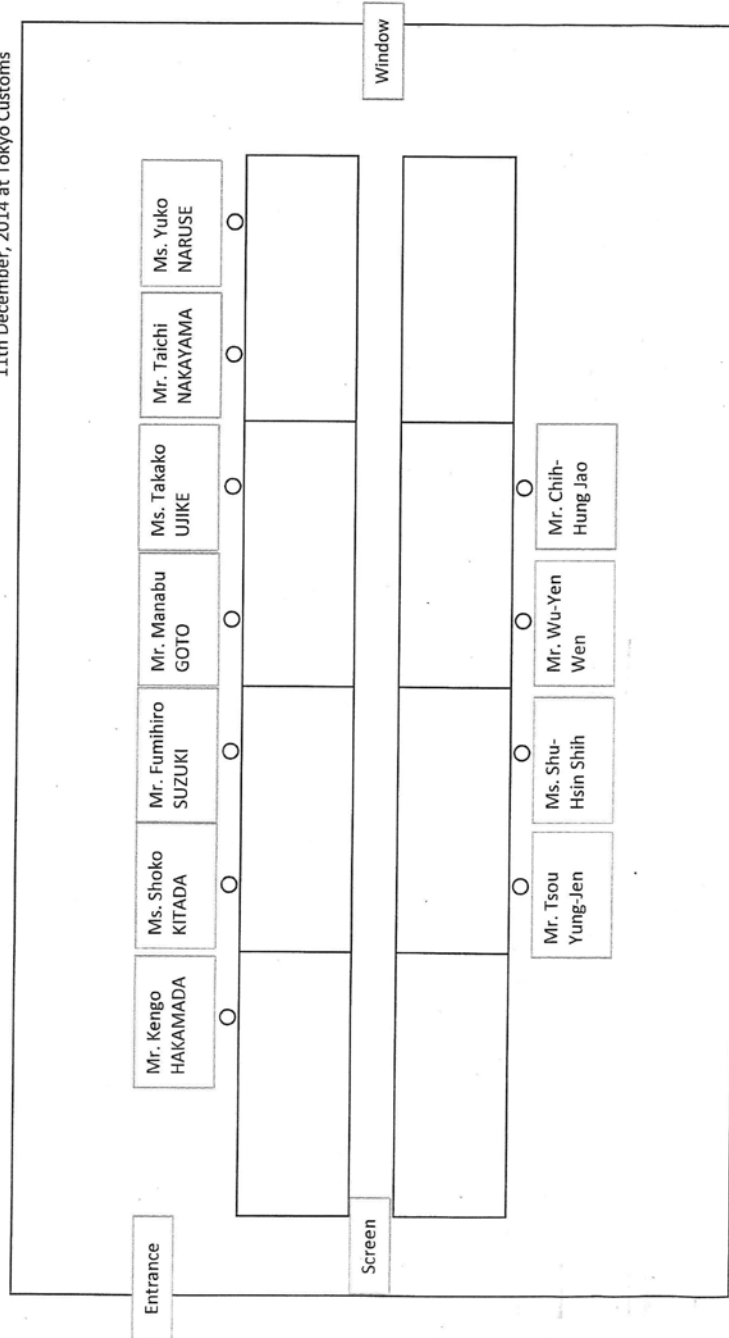
Name	Designation	Organization
1. Mr. Wu-Yen Wen	Auditor	Customs Administration, Ministry of Finance
2. Ms. Shu-Hsin Shih	Officer	Taichung Customs
3. Mr. Chih-Hung Jao	AEO Specialist	Taichung Customs
4. Mr. Tsou Yung-Jen	Financial Customs Attache Economic Division	Taipei Economic And Cultural Representative Office In Japan

JAPAN

Name	Designation	Organization
1. Mr. Taichi NAKAYAMA	Assistant Director Office of Economic Partnership	Customs and Tariff Bureau (CTB), Ministry of Finance (MOF)
2. Mr. Manabu GOTO	Deputy Director, Customs Clearance Division	Customs and Tariff Bureau (CTB), Ministry of Finance (MOF)
3. Ms. Takako UJIKE	Section Chief for AEO Affairs, Customs Clearance Division	Customs and Tariff Bureau (CTB), Ministry of Finance (MOF)
4. Ms. Yuko NARUSE	Staff for AEO Affairs, Customs Clearance Division	Customs and Tariff Bureau (CTB), Ministry of Finance (MOF)
5. Mr. Fumihiro SUZUKI	Head	AEO Centre, Tokyo Customs
6. Ms. Shoko KITADA	Supervisory AEO Specialist	AEO Centre, Tokyo Customs
7. Mr. Kengo HAKAMADA	AEO Specialist	AEO Centre, Tokyo Customs

Japan-Taiwan Bilateral Meeting for AEO MRA

11th December, 2014 at Tokyo Customs



Check Sheet for the Compliance Program

<input type="checkbox"/> The Authorized Importer	
<input type="checkbox"/> The Authorized Exporter	

This is an unofficial translation of the Check Sheet for the Compliance Program (Effective April 1, 2008). Only the original Japanese text has legal effect, and this translation is to be used solely as reference material to aid in the understanding of Japanese text.

Provisional Translation

A. Establishment of the Framework

No.	Description	Self assessment and comments	For Customs use
①	<p>Are the following core elements specified?</p> <p>i. The compliance program of the applicant (hereinafter referred to as "the CP") is established to specify its measures as appropriately performing the operations for authorized importers/exporters' declaration systems (hereinafter referred to as "the operations").</p> <p>ii. The operational coverage of the CP.</p>	<input type="checkbox"/> YES <input type="checkbox"/> NO	
②	<p>Is an executive with enough authority such as a board member designated as a superintendent for the implementation of the CP?</p> <p>Note: It is required to check the following elements related to personal security.</p> <p>i. Does the person have a possible connection with designated crime organization?</p> <p>ii. Does the person have a possible connection with organizations that have significant influence on internal/external security?</p>	<input type="checkbox"/> YES <input type="checkbox"/> NO	
③	<p>Are authority and responsibility for the relevant sections and the responsible staff in each section clearly specified to administer performance of the CP?</p> <p>Note 1: The section in charge of overall control of the operation (hereinafter referred to as "the overall control section") and the section in charge of "performing internal audits" should be independent from other sections while other sections may discharge various duties of the operations other than overall control and internal audit within the same section according to their business circumstances. In this case, however, these facts shall be clearly specified in the CP.</p> <p>Note 2: It is required to check the following elements related to personal security.</p> <p>i. Does the person have a possible connection with designated crime organization?</p>	<input type="checkbox"/> YES <input type="checkbox"/> NO	

	ii. Does the person have a possible connection with organizations that have significant influence on internal/external security?			
④	For each relevant section, are the following measures taken? i. The responsible staff in each section has enough knowledge and experience and is delegated enough authority to properly perform his/her duties. ii. The coverage of work, authority and responsibility of each employee is clearly specified and the appropriate number of employees is allocated in relation to the proper performance of the operations. iii. The appropriate framework is established to ensure communication and information sharing among the relevant sections.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
		<input type="checkbox"/> YES <input type="checkbox"/> NO		
⑤	If part or all of the operations are delegated to third parties, is the adequacy of this delegation sufficiently examined in relation to the proper performance of the CP and are the contracted parties properly selected? Note: Contracts with such parties like Authorized Warehouse Operators and Authorized Logistics Operators such as carriers and forwarders or Regulated Agents authorized by the Ministry of Land, Infrastructure and Transport for compliance purposes are recommended.	<input type="checkbox"/> YES <input type="checkbox"/> NO		

B. Operations of Relevant Sections

(a) Overall control section

No	Description	Self assessment and comments	For Customs use
①	Does the overall control section have enough authority and responsibility for management of the operations from the viewpoint of compliance?	<input type="checkbox"/> YES <input type="checkbox"/> NO	
②	Is the overall control section in charge of the following works in relation to proper implementation of the CP?		

2

	i. Development of the internal control framework and the CP (including review and improvement).	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	ii. Direction to, and communication and coordination with other relevant sections in relation to operations.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	iii. Consultation with other relevant sections or customers in terms of the operations.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	iv. Provision of assistance to internal audit in terms of compliance status.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	v. Development of crisis-management framework.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	vi. Planning and implementation of in-house education and training.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	vii. Determination of the adequacy of delegating part of the operations to third parties and investigation of the credibility of third parties in the selection process.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	viii. Instruction and supervision of the contracted parties in terms of the operations.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	Note: All the works above may not be covered, if the internal control framework of applicant is confirmed as eligible to ensure appropriate implementation of the CP.			

(b) Operating sections (Sections other than the overall control section and internal audit section)

No	Description	Self assessment and comments	For Customs use
①	Is competent staff with appropriate knowledge and experience available in accordance with the responsibilities of each section?	<input type="checkbox"/> YES <input type="checkbox"/> NO	
②	Are the following measures taken in each section in order to properly perform the operations?		

3

i. Development and establishment of an operation processing structure.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
ii. Preparation of a manual of operational procedures.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
iii. Establishment of communication channels used for direction and reporting within the section.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
iv. Identification of a contact point in the section to communicate with Customs and other relevant authorities	<input type="checkbox"/> YES <input type="checkbox"/> NO		
v. Establishment of a mechanism to assess the legality of operations.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
vi. Raising awareness of employees on compliance and the CP.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
vii. Establishment of a framework to take action(s) on operational procedures to reflect the recommendations from internal audit.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
viii. Establishment of a framework including operational procedures to check if each customs procedure relevant to the operations complies with the requirements of the Customs Law, and other trade control laws and regulations, which could include establishment of a legality assessment section.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
Note: All the measures above may not be covered, if the internal control framework of applicant is confirmed as eligible to ensure appropriate implementation of operations.			

C. Implementation of Customs Procedures

(a) Basic elements

No	Description	Self assessment and comments	For Customs use
①	Is a list (or its substitute document) of cargoes processed under the operations (hereinafter referred to as the import/export list) created and properly maintained? The list includes items listed below. i. Description of goods and marks and numbers of cargoes. ii. The title and contents of trade control laws and regulations applied to the cargoes if available. iii. Tariff classification, tariff rate and shipper's name and address for import cargoes. iv. Tariff classification and consignee's name and address, for export cargoes. v. Other relevant information.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
②	Is a framework available to share the import/export list with the overall control section and to submit the import/export list to Customs in a timely manner when requested?	<input type="checkbox"/> YES <input type="checkbox"/> NO	
③	Are protocol and/or framework established to take the actions below? i. Revision and check of the list according to the revision of relevant laws and regulations. ii. Timely updates of the import/export list for cargoes to be processed under operations which are not originally stated in the list.	<input type="checkbox"/> YES <input type="checkbox"/> NO	

(b) Customs procedures related to the cargoes processed under the authorized importers' declaration system

No	Description	Self assessment and comments	For Customs use
①	Are protocol and/or a framework available to ensure the following elements for making declarations relevant to the cargoes processed under the authorized importers' declaration system (hereinafter referred to as "the import declarations")? i. Implementation of the appropriate import declaration, i.e.	<input type="checkbox"/> YES <input type="checkbox"/> NO	

	matching the import declaration with relevant documents including invoice and the import list. ii. Preparedness for requests by Customs for submission of relevant documents and cargo inspection.		
②	Are protocol and/or a framework developed to appropriately submit relevant documents, such as request for clearance and invoice to customs brokers who are delegated for the import declarations? Note: A contract with an Authorized Customs Broker is recommended.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
③	As for duty payment declaration for authorized importers' declaration system (hereinafter referred to as "the duty payment declaration"), are protocol and/or a framework developed to ensure the following elements? i. Lodgment of the duty payment declaration by the deadline stipulated in the Customs Law. ii. Preparing the correct duty payment declaration, i.e. preparing the duty payment declaration based on relevant documents including the import permission and import list.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
④	Are protocol and a framework for immediate response to an order by Customs to offer security deposit established?	<input type="checkbox"/> YES <input type="checkbox"/> NO	

(c) Customs procedures related to cargoes processed under the authorized exporters' declaration system

No	Description	Self assessment and comments	For Customs use
①	Are protocol and/or a framework established to make an authorized export declaration appropriately, i.e. matching the export declaration with relevant documents including invoice and the export list?	<input type="checkbox"/> YES <input type="checkbox"/> NO	
②	Are protocol and/or a framework developed to appropriately submit relevant documents, such as request for clearance and invoice to customs brokers who are delegated for the authorized export declarations? Note: A contract with an Authorized Customs Broker is recommended.	<input type="checkbox"/> YES <input type="checkbox"/> NO	

⑤	Are protocol and/or a framework established to appropriately prepare for requests by Customs for submission of relevant documents and cargo inspections?	<input type="checkbox"/> YES <input type="checkbox"/> NO	
---	--	---	--

D. Implementation of Cargo Control

No	Description	Self assessment and comments	For Customs use
①	Are protocol and/or a framework established at storage facilities owned or managed by the applicant (hereinafter referred to as "the storage facilities") to ensure the following? i. Timely and proper control of the inventory of cargoes controlled under the operations (hereinafter referred to as "the controlled cargoes"). ii. Appropriate management of the controlled cargoes in and out of the storage facilities.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
②	For the controlled cargoes in transit, are protocol and/or a framework established to appropriately check the route and the mode of transportation, as well as to properly track the movement of the cargoes?	<input type="checkbox"/> YES <input type="checkbox"/> NO	
③	For the controlled cargoes in the following situations, are protocol and/or a framework established to verify such situations in a timely and appropriate manner? i. For the cargoes processed under the authorized importers' declaration system, the status of unloading from foreign vessel/aircraft, carrying into/out of port/airport facility and other bonded area (hereinafter referred to as "the port facility"), and movement from the port facility to the storage facilities. ii. For cargoes processed under the authorized exporters' declaration system, the movement to the port facility from the storage facilities, the status of carrying into/out of the port facility, and loading onto foreign vessel/aircraft.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
④	Are the following measures implemented at the warehouse of the controlled cargoes?		

	i. Checking traffic of both persons and vehicles and cargoes being brought in and out, in order to conduct tight security controls.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	ii. Recordkeeping of the checks stated above for a designated time period.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	iii. Sufficient physical security equipment provided including appropriate locking devices, barrier, fencing and lighting. Placement of guards, including setup of video surveillance camera(s), and periodic patrolling.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	iv. Distinction between the controlled cargoes and other cargoes.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	v. Necessary measures, such as a reporting system to the overall control section, if any anomaly is found in the stored cargoes.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
⑤	If the applicant delegates the duties of cargo control to third parties, such as forwarders and warehouse operators, does it check whether their framework of cargo control satisfies the elements of (1) to (4) before it starts delegation? Note: Contracts with such parties like Authorized Warehouse Operators and Authorized Logistics Operators such as carriers and forwarders or Regulated Agents authorized by the Ministry of Land, Infrastructure and Transport for compliance purposes are recommended.	<input type="checkbox"/> YES <input type="checkbox"/> NO		

E. Framework for Internal Audit

No	Description	Self assessment and comments	For Customs use
①	Is a framework for internal audit established to ensure appropriate implementation of the CP? Are the following measures taken to properly conduct internal audit?		
	i. Selection of an appropriate auditor.	<input type="checkbox"/> YES <input type="checkbox"/> NO	

	ii. Appropriate selection and clear identification of audited sections.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	iii. Appropriate setup and clear identification of the audit criteria.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	iv. Appropriate setup and clear identification of the timing of audit.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	v. A framework of continual review for sophistication of audit methods.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	Note: All the measures above may not be implemented, if the framework for internal audit of the applicant is confirmed as eligible to ensure appropriate implementation.			
②	Are the following frameworks taken against the results of internal audit?			
	i. A framework to report to the superintendent and the overall control section.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
	ii. A framework for ensuring communication with the audited sections immediately after compiling the internal audit report and proper implementation of recommendations on necessary remedies.	<input type="checkbox"/> YES <input type="checkbox"/> NO		

F. Compliance Program of Trade Control Laws and Regulations (hereinafter referred to as "the CP of other laws and regulations")

No	Description	Self assessment and comments	For Customs use
①	If the CP of other laws and regulations is established, are the title and purpose of the CP clearly specified? This includes cases in which all or part of the operations are delegated to the contracted parties, and that the CP is established by those parties. This is also applied to section F. (2) as follows.	<input type="checkbox"/> YES <input type="checkbox"/> NO	

②	Are protocol and/or a framework established for the following elements? i. Immediate reporting to Customs on the changes of those CP, if such changes are related to customs procedures, cargoes, or cargo logistics. ii. Immediate reporting to Customs on any accident or misconduct in implementing those CP, if such accident or misconduct is related to customs procedures, cargoes, or cargo logistics.	<input type="checkbox"/> YES <input type="checkbox"/> NO		
---	--	---	--	--

G. Instruction to the Contracted Parties

No	Description	Self assessment and comments	For Customs use
①	Is it clearly specified in the contract or other documents with the contracted parties including affiliates relevant to the operations, customs brokers, forwarders, and warehouse operators, to which all or part of the operations are delegated, that they have a responsibility to appropriately perform the delegated operations?	<input type="checkbox"/> YES <input type="checkbox"/> NO	
②	Is a framework established to ensure proper implementation of operations by contracted parties in order to satisfy the requirements for applications to authorized importers/exporters' declaration systems of applications regarding customs procedures and cargo control? Note: It is desirable that the above framework be clearly specified in a contract.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
③	Are protocol and/or a framework established for communication with, instruction to, and supervision of contracted parties to verify the situations of contracted parties and to ensure appropriate operations by those parties?	<input type="checkbox"/> YES <input type="checkbox"/> NO	

H. Communication Channel with Customs

No	Description	Self assessment and comments	For Customs use
①	Is any person or section designated as a contact point with Customs?	<input type="checkbox"/> YES <input type="checkbox"/> NO	

10

②	Are protocol and/or a framework established to immediately communicate with and, as appropriate, report to Customs in the following occasions? i. Change of information on the applicant stipulated in the Customs Law, including that of name and address. ii. Any accident related to cargoes processed under the operations. iii. Any inappropriate conduct including misconduct processed under the operations. iv. Immediate transmission of information on the communication and inquiry from Customs to relevant sections	<input type="checkbox"/> YES <input type="checkbox"/> NO		
---	--	---	--	--

I. Reporting and Crisis Management

No	Description	Self assessment and comments	For Customs use
①	Is the following reporting mechanism within the organization established? i. Reporting to the responsible staff within each section. ii. Reporting from the responsible staff to the overall control section. iii. Reporting from the overall control section to the superintendent for the implementation of the CP. iv. Reporting from the responsible staff of a section to the responsible staff of relevant sections.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
②	Are protocol and/or a framework established to ensure immediate reporting to the responsible staff as stated in I. (1), and investigation of the causes as well as taking remedial and preventive measures in the following occasions? i. Any accident related to the cargoes processed under the operations. ii. Any inappropriate conduct including misconduct processed under the operations.	<input type="checkbox"/> YES <input type="checkbox"/> NO	

11

J. Keeping and Maintenance of Books and Records

No	Description	Self assessment and comments	For Customs use
①	Are the following measures implemented in terms of keeping and maintenance of books and records related to the operations?		
	i. Clear identification of the relevant sections and responsible staff in charge of keeping and maintenance of books and records.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
	ii. Establishment of protocol and framework for the appropriate keeping and maintenance of books and records.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
	iii. Establishment of protocol and framework to immediately respond to requests for access to books and records from Customs.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
②	If the keeping and maintenance of books and records are electronically processed in the authorized manner, are the following measures appropriately implemented?		
	i. Availability of documents outlining an electronic processing system for the bookkeeping and maintenance (hereinafter referred to as "the system"), and its operating manual.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
	ii. Establishment of a management framework for the system, including an identification of relevant staff in charge of system management and program modification and its superintendent.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
	iii. Immediate provision of any content stored in the system in a readable form in response to any requests by Customs.	<input type="checkbox"/> YES <input type="checkbox"/> NO	

K. Financial Affairs

Description	Self assessment and comments	For Customs use
Are the following measures taken in relation to financial affairs?		
i. Clear identification of section and responsible staff that are in charge of keeping and maintenance of accounting and financial records.	<input type="checkbox"/> YES <input type="checkbox"/> NO	

ii. Establishment of a framework for an accounting audit.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
iii. Establishment of protocol and framework for reporting to Customs on situations which may hamper the fulfillment of the payment obligation of customs duty or national taxes.	<input type="checkbox"/> YES <input type="checkbox"/> NO	

L. Education and Training

Description	Self assessment and comments	For Customs use
Are the following measures taken in terms of education and training for the operations?		
i. Establishment of a framework to plan education and training programs and to implement those programs in a periodic and continuing manner.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
ii. Clear identification of section and responsible staff that are in charge of the planning and implementation of education and training programs.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
iii. Provision of sufficient contents and hours of education and training for raising awareness of managers and workers on the CP and customs procedures as well as developing additional expertise.	<input type="checkbox"/> YES <input type="checkbox"/> NO	

M. Punitive Measures

Description	Self assessment and comments	For Customs use
Are punitive regulations established for any misconduct of workers against the CP or relevant laws? Are protocol and/or a framework established for the strict enforcement of the regulations?	<input type="checkbox"/> YES <input type="checkbox"/> NO	

附件 3. 日本海關 AEO 簡報

AEO Program in Japan



Japan Customs

Dec 11, 2014

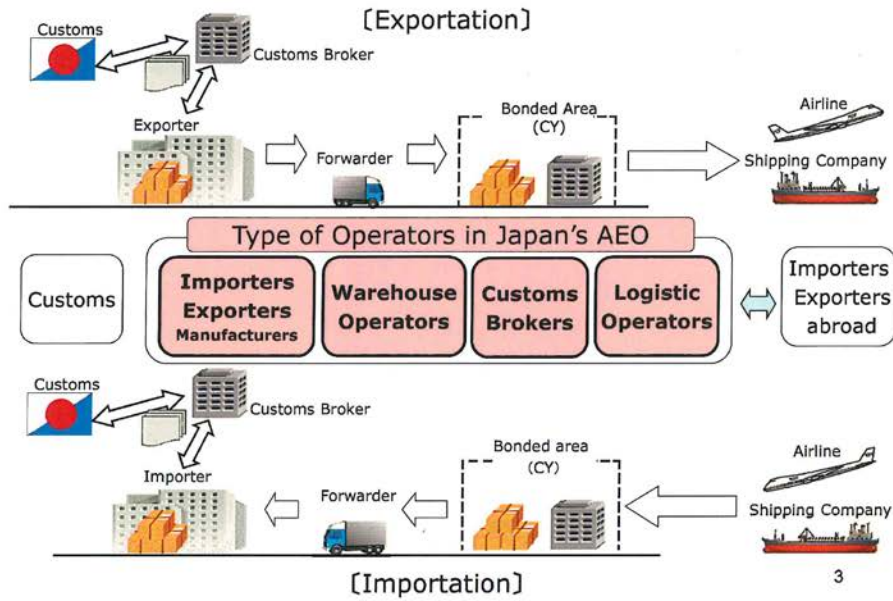
1

Outline

1. Overview of Japan's AEO Program
2. Organizational Setup
3. Legal Framework
4. Information Sharing
5. Training System
6. Recent Movement
7. MRAs around the World

2

1.1 Scope of Japan's AEO Program



1.2 Current Situation

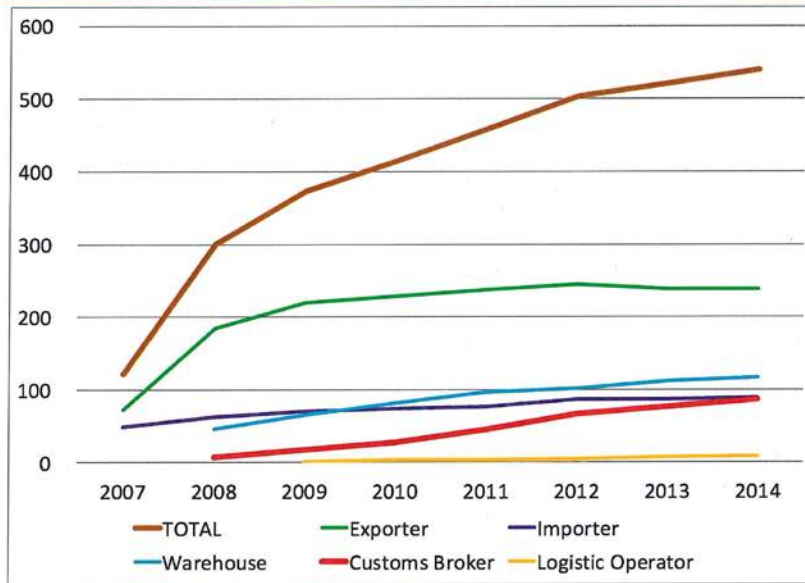
(as of Dec 3, 2014)

Exporters (2006.3~)	238 Exporters
Importers (2007.4~)	89 Importers
Warehouse Operators (2007.10~)	117 Warehouse Operators
Customs Brokers (2008.4~)	87 Customs Brokers
Logistic Operators (2008.4~)	9 Logistic Operators
Manufactures (2009.7~)	—

Total: 540 AEOs

4

1.3 Transition in the Number of AEOs



5

1.4 Requirements of Japan's AEO Program

Consistent with "WCO SAFE FoS"

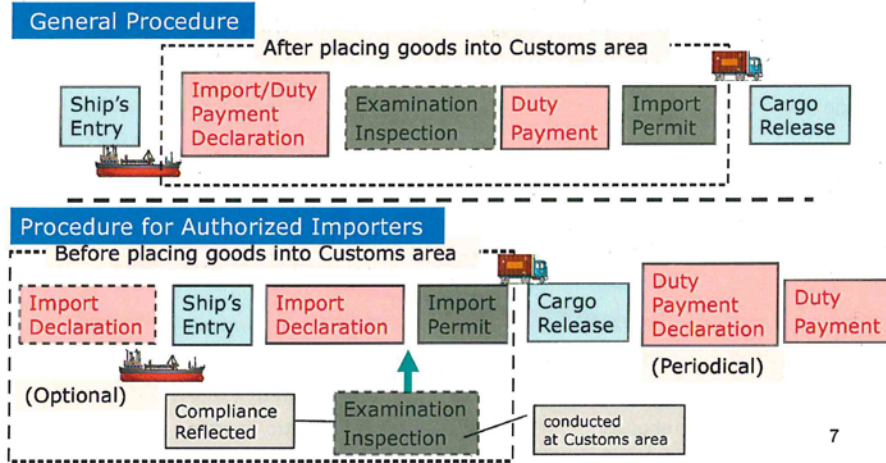
- Organizational Set-up
- Contracting parties (Business Partners) Requirement
- Cargo/Conveyance/Premises Security
- Due Customs Procedures
- Consultation/Cooperation/Communication with Customs
- Crisis Management
- Education/Training
- Internal Audit

etc.

6

1.5 Benefits of Japan's AEO Program: Importers

- Compliance-reflected reduced examination and inspection
- Pre-arrival lodgment of import declaration and permission
- Release of cargo before duty/tax payment declaration and duty/tax payment



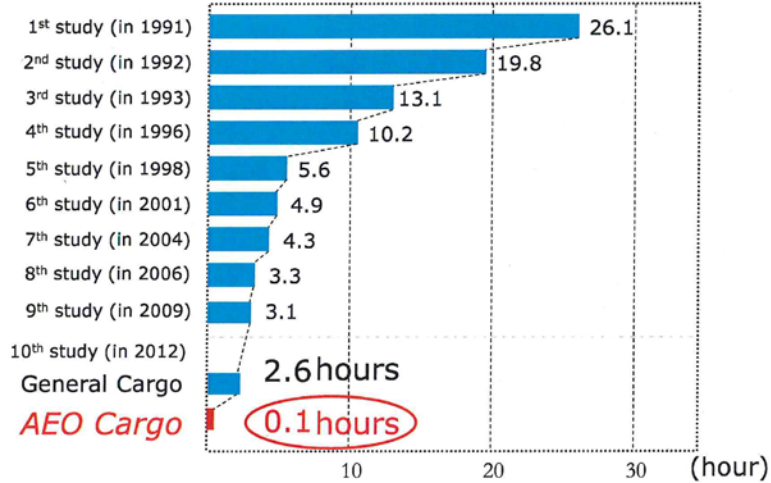
7

1.6 Benefits of Japan's AEO Program: Importers (cont.)

Mean Time required for a time period from Customs declaration to Import permit (Time Release Study by Japan Customs)

【 Maritime Cargo 】

(General Cargo)

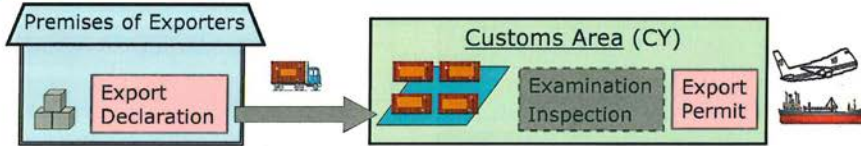


8

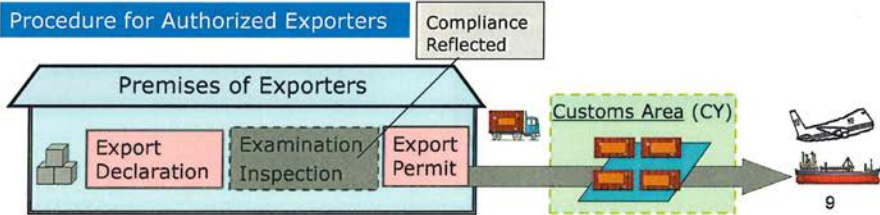
1.7 Benefits of Japan's AEO Program: Exporters

- Export procedures are completed while keeping the cargo in their own premises
- Compliance-reflected reduced examination and inspection

General Procedure



Procedure for Authorized Exporters



1.8 Benefits of Japan's AEO Program

Business Competitiveness

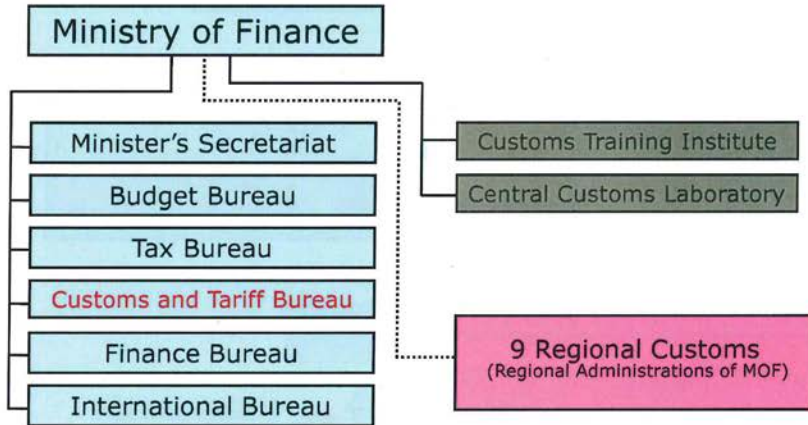


LOGO of AEO in Japan



10

2.1 Organization of Ministry of Finance (partial)

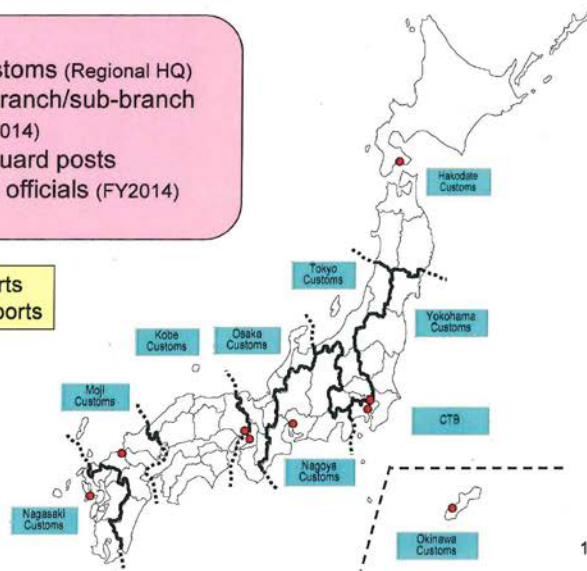


11

2.2 Japan Customs

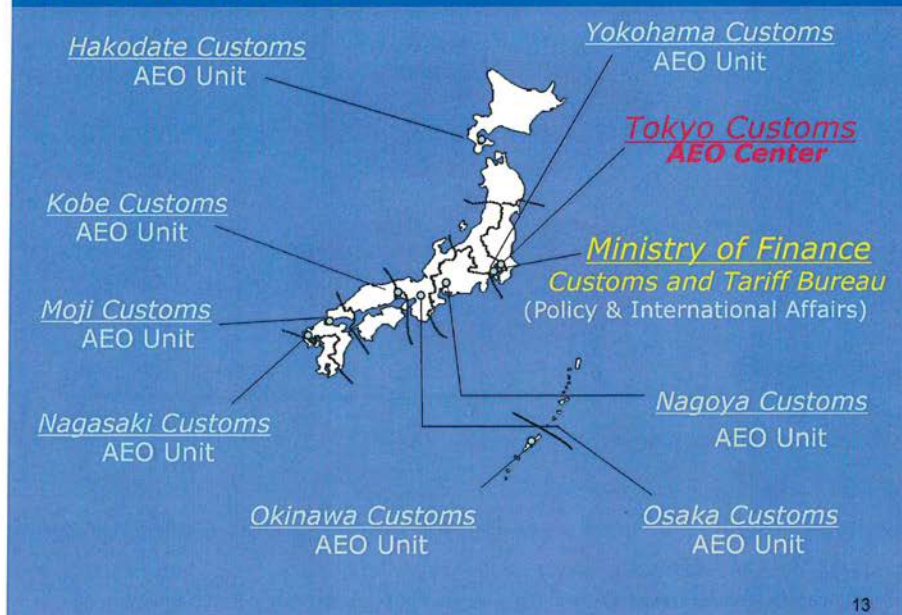
- 9 Regional Customs (Regional HQ)
- 180 Customs branch/sub-branch offices (FY2014)
- 10 Customs guard posts
- 8,734 Customs officials (FY2014)

120 Open Seaports
30 Customs Airports



12

2.3 AEO Operation



2.4 Operational Structures : Role of CTB and Regional Customs

Customs and Tariff Bureau (CTB) (MOF)

- Policy Planning and Function of AEO program
- Developing Internal Guidelines for Proper Implementation of AEO program
- Mutual Recognition and International Issues of AEO program

AEO Center (at Tokyo Customs)

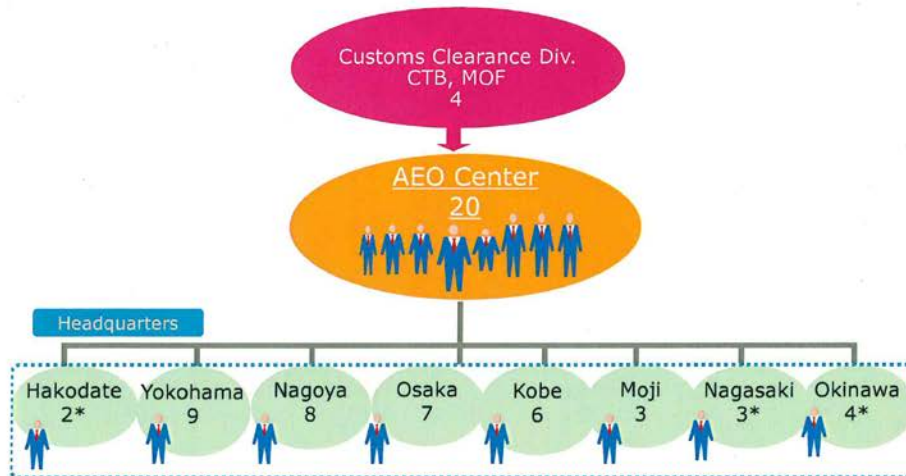
- Ensuring Consistency of Implementation and Operations of AEO Program
- Coordination of Regional Customs

9 Regional Customs

- Authorization Processes
- Monitoring Processes after Authorization

14

2.5 Structure of Sections in charge of AEO Program



* Officers in Hakodate, Nagasaki and Okinawa are not solely in charge of AEO program 15

3.1 Legal Framework of AEO program

【Law (Customs Act)】

- Stipulates the framework of program and basic procedures.
Examples: benefits, requirement for authorization ,
 revocation of authorization

【Cabinet Order】(Cabinet Order for Enforcement of the Customs Act)

-Stipulates specific procedures.
Examples: procedures for customs clearance with benefits,
 application procedures for authorization

【Ministerial Ordinance】(Enforcement Regulation of the Customs Act)

-Stipulates details for the implementation of the specific procedures.
Example: Particulars to be set forth in the compliance program.

【Order of Director General of CTB】(Basic Orders regarding Customs Act; Guidelines for examining the approval requirements of authorized operators)

- Stipulates details for the implementation of the specific procedures.
Examples: specific customs clearance procedures for AEO program,
 guidelines for examining the applications at Customs

16

3.2 Guidelines

【Self-Assessment Sheet】(in public)

- Guide to Applicants.

Includes: points to be reviewed by an applicant itself.

【Model Compliance Program】 (in public)

- Guide to Applicants.

Includes: examples of "Compliance Program" to be established by an applicant.

【Model Check List for Internal Audit】 (in public)

-Guide to AEOs.

Includes: points to be reviewed by an AEO during its internal audit.

17

4.1 Information Sharing: Customs website

The screenshot displays the Japan Customs website interface. At the top, there is a navigation bar with "Japan Customs" and a search bar. Below the header is a banner with the text "Securing Japan's Border" and "税関は、この国を水際で守っています" (Customs is protecting this country at the water's edge). The main content area is divided into several sections:

- Topics:** Includes links for "Data collection for Japan's Tariff Schedule as of April 1, 2009", "Advance Filing Rules on Cargo Information", and "Summary of Advance Filing Rules on Cargo, Crew and Passenger Information".
- Regional Customs:** A grid of buttons for different regions: Hokkaido, Tokyo, Yokohama, Nagoya, Osaka, Kobe, Mori, Nagasaki, and Okinawa.
- Important Reminder:** Lists "Advance Classification Billing System", "Prohibited and Restricted Goods", and "Intellectual Property Rights".
- Other Information:** Lists "Summary of Major Issues", "Structure", and "Report".
- Customs Exam:** A section for exam-related information.

At the bottom of the page, there is a banner for "PR BORDER ENFORCEMENT BY JAPAN CUSTOMS" and a "Top of Page" link.

18

4.2 Information Sharing: AEO news

最近の事件・事故ニュース

第3局

○ コンテナフレートステーション(CFS)における輸出貨物の積出について

先般、我が国の輸出貨物が輸出しようとした貨物がCFSから誤搬出され船積みされるという事故が発生しました。これは、出荷作業時におけるケースマークの確認等が不十分であったために、別途輸出する予定であった手続未済貨物を輸出手続きが完了した貨物と誤認し、他社の貨物と混載してコンテナに詰め船積みしたことに匹ひます。

事故の概要は次のとおりです。

○ CFS保管中の貨物積出時における作業手順をスキップ
 本業、「入庫番号」、「ケースマーク」、「個数」、「荷役」、「荷役」等を確認し、CFS保管中の貨物を積出すことになっているが、運送前の金曜日で、CFS内には大量の貨物が保管されている状態であった。そのため、出荷担当者は、定められた作業手順をスキップしてでも貨物を積出すことを優先したため、番帳と貨物の確認を十分に行わずに貨物積出を行った。

○ コンテナ詰めを行う前段階での作業手順をスキップ
 本業、貨物のケースマークが容易に確認出来るよう詰めようとするコンテナの前に開扉を空けて貨物を並べるところ、コンテナの詰め本数が多かったため、整理と並べられず混り合った状態で戻ってきた。このため、ケースマークの確認が困難な状態下での作業となり、結果、出荷担当者はケースマークの確認を十分に行わずにコンテナ詰めを行った。

○ その他作業関係者も確認作業をスキップ
 コンテナ詰め直前に出荷担当者がケースマークの確認が出来ない場合は、後継担当者改めてコンテナ詰めを行っている最中にケースマークを確認すべきところを、流れ作業の中でその確認作業を失念してしまった。

※ 幸い大きな事故にはなりませんでした。ある条件が揃った環境の下では、新出荷という税関手続上の問題が発生するほか、異なる貨物への「すり替え」やケースマークの異なる不審貨物が「見込み」されていても、気づくことなく出荷されるというセキュリティ上の問題も発生する可能性があるということを示していると考えられます。

今回の事故からは以下のような事故防止策へと見えるでしょう。

【コンテナフレートステーション(CFS)における貨物管理について】

○ 運送前の貨物を選別するような環境下においては、選別回避のため作業手順をスキップしても貨物を出庫させたいとの心理が働いて、そのため、作業をスキップしようにもそれができない環境を構築する(例えば、コンピューター化)対策も一案である。

○ 作業委託時は、作業や業務を任せ(契約した)以上、作業委託者が専員で良質な作業等を行って当たり前と考えてしまう傾向があり、当事者間で対策を話し合う機会も必要である。

19

5. Training System for Customs Officials on AEO Program

- For AEO Specialists
 - ・ Training at Customs Training Institute(CTI)
 - Special Technical Course on AEO programs
 - ・ Training at AEO Center
- For Other Customs Officers
 - ・ Training at CTI
 - General Training Course
 - ・ Training at Branches and Sub-Branche



20

6. Recent Movement

➤ AEO Seminar

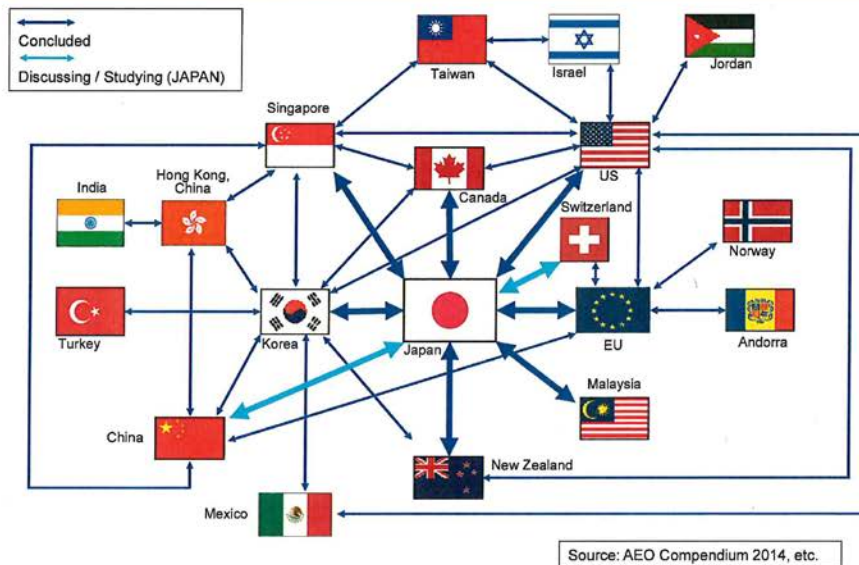
- Panel discussion with AEOs aiming at promotion and improvement/enhancement of AEO program



➤ Education

21

7. MRAs around the World



Thank you

多謝

ありがとうございました。



附件 4.我方 AEO 簡報



TW AEO

臺灣優質企業(AEO)現況

Current Status of Taiwan AEO program

Customs Administration
Ministry of Finance, Taiwan
December, 2014

我國優質企業實施緣起

The background of Taiwan AEO Program

世界關務組織全球貿易安全與便捷標準架構於2005年6月通過採認 SAFE Framework was adopted by WCO (World Customs Organization) in June, 2005.

2005年9月APEC關務程序次級委員會(SCCP)決議將「以WCO SAFE Framework為基礎之APEC架構」列為SCCP共同行動計畫，我國於2006年10月向APEC簽署採行意願書。 Taiwan submitted "letter of intent for implementing SAFE Framework" to APEC in Sep, 2006.

行政院財經小組2006年10月決議「建構臺灣優質經貿環境與網路」，俾與WCO SAFE 接軌，行政院經濟建設委員會報經行政院於2009年1月核定「優質經貿網絡計畫綱要」。 In Jan 2009, Executive Yuan ratified the Project of Superior Trade Network including the sub-project of AEO.

2

優質經貿網絡 5 大子計畫

5 Sub-Projects of Superior Trade Network

海關主政五大子計畫
優質經貿網絡計畫

子計畫名稱 Sub-Project	子計畫內涵 Main Contents
預報貨物資訊 Advance Cargo Information	預報資訊及其延申應用 Advance Cargo Information and its application
優質企業(AEO) 認證及管理機制	認證及國際相互承認 AEO Certification and MRA
貨物移動安全 Cargo movement security	貨櫃監控系統、危險品 運輸安全、跨境移動安全 Cargo monitoring and cross-border security
查驗技術現代化 Modern technology of examination	查驗技術與非破壞性檢測設 備 Non-intrusive inspection
關港貿單一窗口 CMT single window	B2G、G2G、中央資料庫 (Central Database)

3

我國優質企業立法參考

The Basis of Taiwan AEO Regulations



4





進、出口業者所享有之優惠 AEO Benefits for Importers and Exporters

具安全認證優質企業資格之進、出口業者 For Importers and Exporters with AEOS Status

✓ 具最低貨物抽驗比率
The lowest cargo examination rate

✓ 抽中查驗者，得優先查驗
Given Priority for goods being inspected

✓ 設立貨物未放行案件處理單一窗口
Single Window for un-released goods

✓ 提供稅費擔保按月彙總繳納稅費
Monthly consolidated payment of duties

✓ 以自行具結替代擔保
Monthly payment of duties without deposits

✓ 國貨復運進口，得先予放行，事後核銷原出口報單
Post-release checking system for re-imported goods

✓ 使用非侵入方式查驗貨物
Non-intrusive inspection

✓ 完稅價格一億元以上報單，得C1通關
Goods cleared more than NTD 100 million may be via c1 mode

9

優質企業之類別 Types of AEO

優質企業 AEO

一般優質企業
General AEO

304 家

安全認證優質企業
Security and Safety AEO

306 家

* 註：認證家數統計截至103年12月1日 (Statistics till Dec. 1st, 2014)

10

安全認證優質企業 各業別家數

Number of Taiwan AEOS by business entities

業別 (Business Entities)	AEO 家數
進出口業 (Importer/Exporter)	97
製造業 (Manufacturer)	95
承攬業 (Freight Forwarder)	106
報關業 (Customs Broker)	123
倉儲業 (Warehouse Operator)	27
公路運輸業者 (Highway Carrier)	9
空運運輸業者 (Air Carrier)	2
海運運輸業者 (Sea Carrier)	5

Total 306

※ 部分AEO業者具有2個以上之業別
Some of AEO members have 2 or more business entities

11

AEO專屬網站

Official Website of Taiwan AEO Program

網址 : <http://aeo.customs.gov.tw>

AEO主題專區 AEO申辦專區

最新消息 專有名詞 線上學習平台 簡章信措 資源下載

國內最新消息

- 2011.10.14 新聞資料第10011號：鴻源海運承攬運送股份...
- 2011.10.14 新聞資料第10011號：中冠利代運運送股份...
- 2011.10.12 海運公會舉行AEO聯絡會議 導入免費諮詢服務
- 2011.10.11 高雄關1009新聞資料第115號：世聯利利公司...
- 2011.10.07 新聞資料第10011號：世聯聯合空運代運股份...

即時訊息

● 100年優質企業(AEO)國際研討會 歡迎踴躍報名

12

結語 Conclusion

我國優質企業近期推展重點

Strategies for promoting Taiwan AEO


- 頒行最新修正法規**
Latest amended regulation into effect
- 達成跨國相互承認**
Reach MRA
- 鎖定重點宣導對象**
Focus on targets for promoting AEO
- 結合各界相關資源**
Integrate related resources
- 積極推動線上申辦**
Promote on-line application

全面提昇我國貿易安全與便捷
Extensively enhance trade security and facilitation

給予業者跨國通關優惠
provide AEOs operators benefits from different countries


促進優質企業認證家數顯著成長
Substantially increase the number of AEOs

13



簡報完畢 敬請指教

Appreciate Everybody's Opinions!



14