

FOREWARD

As a member of the World Trade Organization, The Gambia ratified the Trade Facilitation Agreement on 11 July 2017. Under the TFA agreement, the country is obligated to implement the Time Release Study and other World Customs Organisation tools such as Authorised Economic Operators, Revised Kyoto Convention and Risk Management System to support trade facilitation. Both the Agreement and tools aim to enhance the speedy movement of goods and peoples across borders. The Gambia has registered a rapid increase in trade over the past decades. The Gambia Revenue Authority through the Customs and Excise Department felt a need to improve its performance by implementing the RMS and TRS.

The GRA started the implementation of the TRS and RMS Projects in 2019 under the GRA Corporate strategic Plan 2015 to 2019. These activities were also incorporated in the GRA CSP 2020 to 2024 for continuity. The purpose of the TRS is to help create a conducive environment for seamless movement of goods and services across the borders.

It is a special tool developed by the WCO to measure the relevant aspects of the effectiveness of operational procedures carried out by Customs, other regulatory agencies and private sector stakeholders in the standard processing of imports, exports and transit movements. The TRS aims to measure the average time taken for the clearance of consignments from entry to exit in Customs area and to prescribe possible corrective measures for the GRA and OGAs to improve both compliance and performance.

The GRA conducted a TRS for the first time in The Gambia, at the Seaport, with support from WCO and the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH. The TTWG was set up and tasked to conduct the study and has been successful in preparing this report. It is hoped that the recommendations of this study would be implemented by the GRA as well as the concerned stakeholders. It is believed that the implementation of these recommendations will improve the ranking of The Gambia in the annual Ease-of-Doing Business Report published by the World Bank.

For the GOTG, the anticipated accruing benefits in conducting a TRS exercise include but are not limited to: Improving the efficiency of GRA and OGAs involved in the clearance process; creating opportunities to explore inter-agency and stakeholder synergies to address bottlenecks, thus, reducing transaction costs for traders and encouraging domestic and international investment (FDI); and also, to support government's macroeconomic initiatives by strengthening efficiency and effectiveness of all the agencies at the Seaport to enhance national growth and development.

For the business community and consumers, the anticipated benefits are: the enabling environment for businesses to partner with GRA and OGAs to improve the trade flow processes; availability of facilitation initiatives such as pre-arrival submissions, single window and AEO measures; reduced transaction costs arising from better release times; improved transparency and predictability of the clearance process; fair



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Commissioner General
Gambia Revenue Authority

and competitive prices enjoyed by consumers as well as improved consumer choice and accessibility to foreign and domestic goods.

To conclude, I wish to seize this opportunity to recognise the invaluable support of WCO and GIZ in making this study possible. On behalf of the GRA Board of Directors and Management, I would like to thank the Project Director, Project Co-Director, Project Manager and Assistant Project Manager for the coordination, guidance and supervision of the study. My profound appreciation extends to the TTWG for their commitment and hard work in undertaking this study. Certainly, the outcome of this study will help the GRA improve trade facilitation.

Mr Yankuba Darboe
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ACKNOWLEDGEMENT

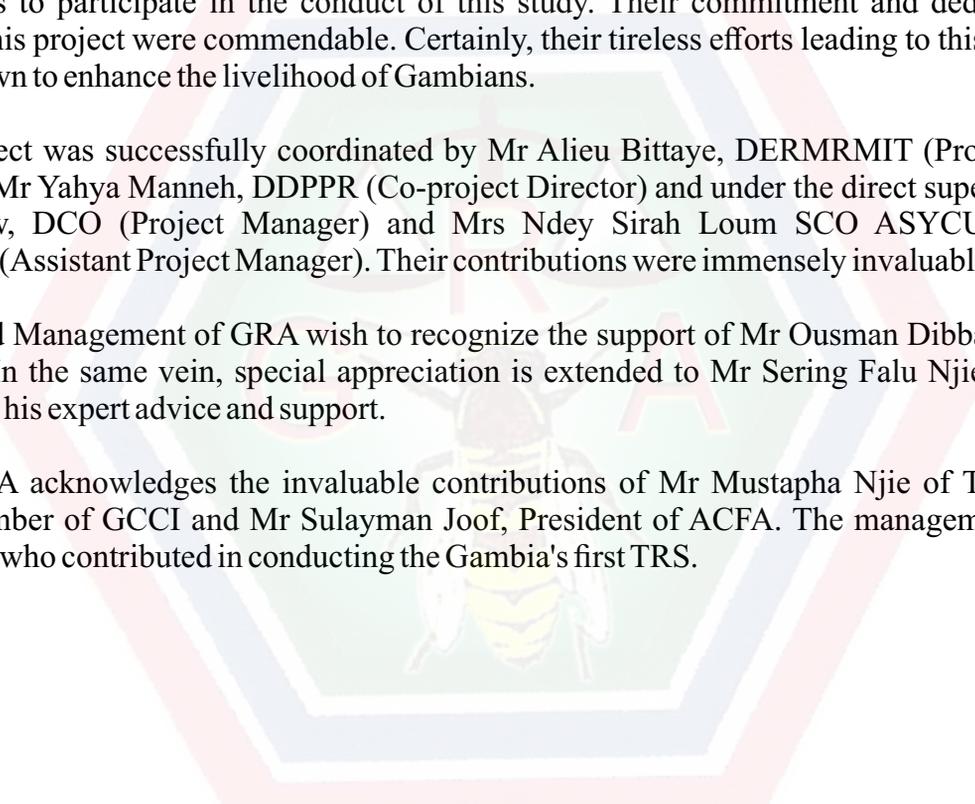
The Board and Management of the Gambia Revenue Authority wish to express sincere appreciation and gratitude to the GIZ for providing the much-needed funds to carry out the first TRS in The Gambia. We also wish to sincerely thank the WCO for providing the necessary technical support in conducting this very important study which aims at improving the service delivery system of the Customs and its stakeholders in the clearance of goods at the Seaport. The GRA is grateful to Mr Bernard Zbinden and Team especially Samson Bilangna, Michel Christian David Marcellin Djeuwo and Ebenezer Tafilig for providing technical support and guidance in conducting the TRS.

The Gambia TRS was conducted at the Banjul Seaport by the Working Group drawn from both GRA and its stakeholders (MOFEA, MOTIE, GPA, GPF, GID, GBOS, GCCI, FSQA, Shipping Agencies, Shipping Lines, ACFA, and GBA) to whose management, GRA is thankful for availing their representatives to participate in the conduct of this study. Their commitment and dedication to the execution of this project were commendable. Certainly, their tireless efforts leading to this achievement will trickle down to enhance the livelihood of Gambians.

The TRS project was successfully coordinated by Mr Alieu Bittaye, DERMRMIT (Project Director) together with Mr Yahya Manneh, DDPPR (Co-project Director) and under the direct supervision of Mr Ismaila Jallow, DCO (Project Manager) and Mrs Ndey Sirah Loum SCO ASYCUDA Systems Administrator (Assistant Project Manager). Their contributions were immensely invaluable.

The Board and Management of GRA wish to recognize the support of Mr Ousman Dibba of (SIGMA) Consultancy. In the same vein, special appreciation is extended to Mr Sering Falu Njie, a renowned Statistician for his expert advice and support.

Similarly, GRA acknowledges the invaluable contributions of Mr Mustapha Njie of Taf Global, an executive member of GCCI and Mr Sulayman Joof, President of ACFA. The management wishes to thank all those who contributed in conducting the Gambia's first TRS.

The logo of the Gambia Revenue Authority is a large, faint watermark in the background. It features a central figure of a bee, symbolizing industry and hard work. The bee is surrounded by concentric hexagonal shapes in shades of blue, green, and red. Below the logo, the text "GAMBIA REVENUE AUTHORITY" is written in a bold, blue, sans-serif font.

GAMBIA REVENUE AUTHORITY

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ACRONYMS

Acronyms	Meaning
ACFA	Association of Clearing and Forwarding Agencies
AEOs	Authorized Economics Operators
AU	African Union
ASYCUDA	Automated System for Customs Data
BOT	Build-Operate and Transfer
B/L	Bill of Lading
CED	Customs and Excise Department
CSP	Corporate Strategic Plan
CS PRO	Census Survey Processing System
FCL	Full Container Load
DCO	Deputy Commissioner of Customs Operations
DDPPR	Deputy Director Policy, Planning and Research
DERMRMIT	Director Enterprise Risk Management, Reforms & Modernization and IT
FDI	Foreign Direct Investment
FSQA	Food Safety and Quality Authority
GAF	Gambia Armed Forces
GBA	Gambia Bankers Association
GBoS	Gambia Bureau of Statistics
GCCI	Gambia Chamber of Commerce and Industry
GDP	Gross Domestic Product
GID	Gambia Immigration Department
GIZ	German International Cooperation
GMA	Gambia Maritime Administration
GOTG	Government of The Gambia
GPA	Gambia Ports Authority
GPF	Gambia Police Force
GRA	Gambia Revenue Authority
IMF	International Monetary Fund
LCL	Less than Full Container Load
MOFEA	Ministry of Finance and Economic Affairs
MOH	Ministry of Health
MOTIE	Ministry of Trade, Regional Integration and Employment
MTN	Multilateral Trade Negotiation
NDLEAG	National Drug Law Enforcement Agency
NTB	Non-Tariff Barriers
OGA/MDA	Other Government Agencies/Ministries Department and Agencies
PCA	Post Clearance Audit
PPS	Plant Protection Services
RKC	Revised Kyoto Convention
RMS	Risk Management Systems
ROCB WCA	Regional Office for Capacity Building for West and Central Africa
SAD	Single Administrative Document.
SIGMA T	Système Interconnecté pour la Gestion des Marchandises en Transit (Interconnected System for the Management of Merchandise in Transit)

SIS	State Intelligent Service
TFA	Trade Facilitation Agreement
TIN	Taxpayer Identification Number
TRS	Time Release Study
TTWG	TRS Technical Working Group
UK	United Kingdom
VER	Voluntary Export Restraints
WCO	World Customs Organisation
WTO	World Trade Organisation



GAMBIA REVENUE AUTHORITY

EXECUTIVE SUMMARY

Customs and Excise Department of the GRA is responsible for administering international trade taxation along The Gambia's borders. OGAs with separate mandates operate simultaneously at the borders and these include GID, GPF, SIS, FSQA, MOH, PPS of the Ministry of Agriculture, Forestry Department, Fisheries Officials, NDLEAG and GAF. The coordination and management of the activities of all these agencies are critical and therefore requires collaboration in the development of efficient procedures in the provision of timely services to facilitate the easy movement of people and goods. This requires strategic thinking, planning and coordination.

Consequently, the GRA through its Corporate Strategic Plan 2015 - 2019 placed trade facilitation as a means to optimizing compliance with statutory revenue and non-revenue obligations. Thus, GRA through its Reforms and modernization program embedded TRS in its just-concluded CSP 2015-2019 as well as its present CSP 2020-2024. The main focus of carrying out this Study is to coordinate border agency processes to reduce cost and time in line with trade facilitation.

As a result, conducting a TRS was deemed necessary by GRA within the framework of the TFA Article 7.6. The TRS was conducted to measure the effectiveness of services being delivered at the Banjul Seaport. It was also conducted to identify bottlenecks in the clearance processes relating to movements of import at the Seaport to increase efficiency.

With funding from GIZ and technical support from WCO Secretariat, the CED together with Stakeholders embarked on The Gambia's first TRS. A TTWG, comprising of GRA officials and Stakeholders involved in import, export and transit clearance was constituted and tasked to implement the study.

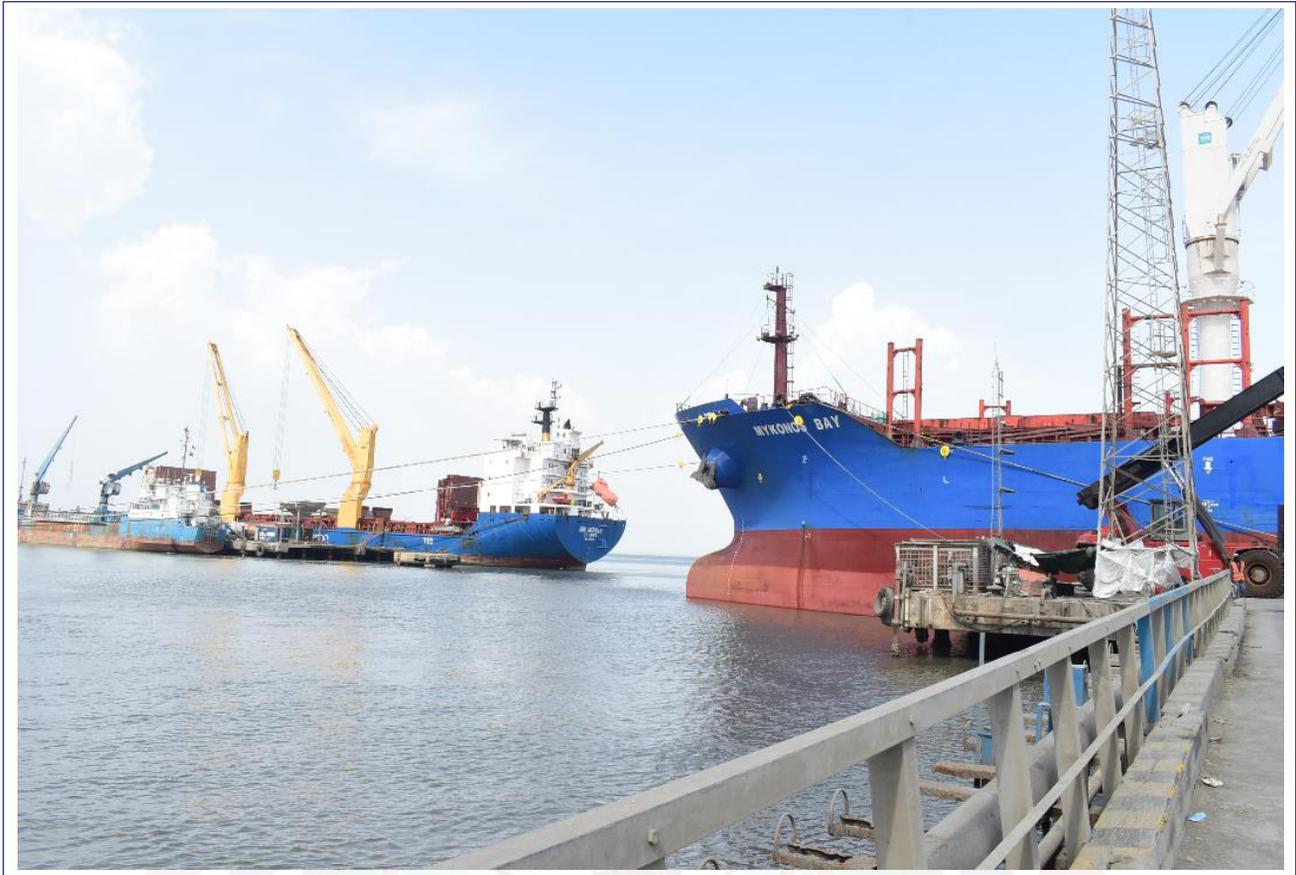
As a prelude to the commencement of the TRS, a 5-day consultative stakeholder workshop was held from February 4th to 8th, 2019, to introduce the TRS, determine the scope of the study and develop the work plan. Based on the WCO TRS Guidelines Version 3 (2018), the TTWG determined the scope and methodology of the TRS, mapped out the import clearance processes and developed a survey questionnaire. The GBoS was contracted to carry out the Data Collection. A stratified sampling method was used to collect the data to measure the time it takes from Berthing to Exit of Containerised cargo at the Seaport.

Following the data analysis, the key findings of the study were:

1. The most common time to clear a container from the Seaport takes 3.5 days.
2. It takes a minimum of 1 day and more than 35 days for a container to exit from the Banjul Seaport from the time a vessel Berths.
3. The study revealed that the most common time it takes for a container to be exited from the Seaport, measured from the time a vessel Berths, takes between 1 to 7 days.

The recommendation for addressing the identified bottlenecks in the findings include:

- 1) **Jetty Extension:** *It is recommended that GPA and GMA develop medium-term plan to extend the jetties and in the long run to build more jetties.*
- 2) **Application of Risk Management Procedures:** *Based on the findings of the study, a key recommendation is for Customs to apply a Risk Management System to facilitate the quick clearance of containerized goods.*
- 3) **Adopt PCA Measures and AEOs:** *It is recommended that PCA measures and AEO programs be adopted.*

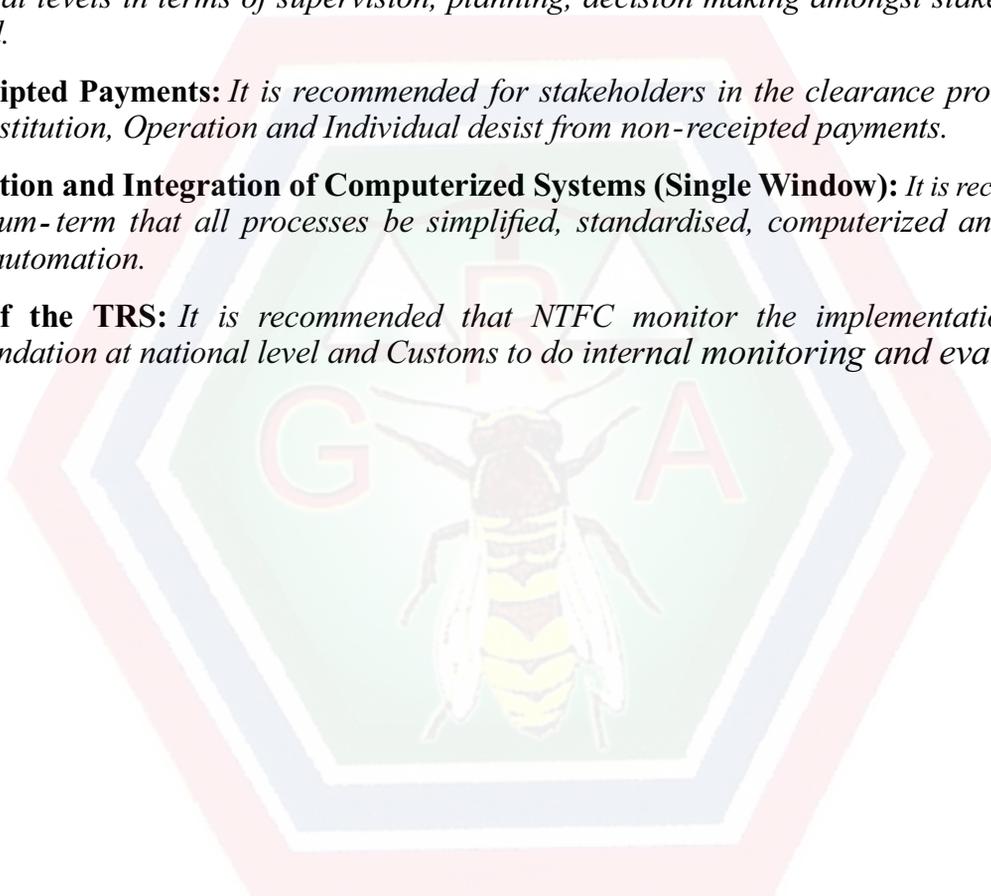


Banjul Seaport Quay



TRS Technical Working Group in Session

- 4) **Investment on Port Operations Equipment:** *Special and immediate attention is recommended for the acquisition of suitable and robust equipment for effective and efficient handling of port cargo.*
- 5) **Port Expansion:** *With the increasing volumes of trade, the study recommends the introduction of Dry Ports (an identified bottleneck affecting space) in the short-term with the encouragement of private sector investment in the medium and long term.*
- 6) **Port Management:** *It is recommended that the Management of the Ports Authority give priority to improving operations at the Seaport.*
- 7) **Capacity Building for Stakeholders:** *It is recommended that capacities at both operations and managerial levels in terms of supervision, planning, decision making amongst stakeholders be enhanced.*
- 8) **Non-receipted Payments:** *It is recommended for stakeholders in the clearance process at all levels– Institution, Operation and Individual desist from non-receipted payments.*
- 9) **Introduction and Integration of Computerized Systems (Single Window):** *It is recommended in the medium-term that all processes be simplified, standardised, computerized and integrated through automation.*
- 10) **M&E of the TRS:** *It is recommended that NTFC monitor the implementation of TRS recommendation at national level and Customs to do internal monitoring and evaluation.*



GAMBIA REVENUE AUTHORITY

CHAPTER 1. INTRODUCTION

1.0 Country Background

1.0.1 Geography and Demography

The Gambia is a small country placed at the western-most tip of West Africa. It borders only with and almost surrounded by Senegal except for 60 km on the western part which borders with the Atlantic Ocean. The land area stretches 450 km along the Gambia River with a total land area of 10, 689-kilometre. The country has a population of 2.1 million. It is a densely populated country with a density of 179 people per sq. km. The majority of the population (57%) is concentrated around urban and peri-urban centres. (Source: World Bank Country Report; 2019)

1.1.2 Economy

The Gambian economy performed well in recent years since the change of government in 2017. Real GDP growth attained an estimated 6.0 per cent in 2019 (compared with 6.5 per cent in 2018) despite two adverse shocks. First, a delay in rainfall and its erratic pattern after a prolonged dry spell, resulted in a 10-per cent decline in agricultural production, reducing the GDP growth by about 2 percentage points. Second, Thomas Cook, UK (TCUK) bankruptcy in late September perturbed tourism activity at the dawn of the 2019/2020 season. While its impact has proven short-lived, some operators incurred significant costs to reposition their activity. Overall, tourism was the main driver of growth in 2019, which spawned a pick-up in tourism-related services and private construction. Other sources of growth included the opening of new opportunities for the mining of rutile, ilmenite and zircon and improvements in water and electricity supply, which supported expansion in private economic activity and public investment.

Consumer price inflation increased but the underlying trend indicates continued moderation of price increases. The CPI index increased by 7.1 per cent in 2019 (compared with 6.5 per cent in 2018) due to a one-time hike in postal charges in March 2019 and increases in food prices associated with the Ramadan and low food harvest. Nevertheless, the underlying trend appears benign and core inflation remained subdued.

The external position strengthened with record-high remittances and donor support during 2019. Despite a decline in the trade balance, reflecting a rapid expansion of imports, the overall balance of payments remained positive in 2019, owing to the disbursements of donor support and strong inflows of remittances and private capital, mostly for real estate investment. The dalasi remained relatively stable, depreciating by 3.2 per cent in 2019 in nominal terms.

Strong revenue performance and budget support in the context of tightened expenditure control helped improve budget execution and attainment of fiscal targets in 2019. The overall fiscal balance improved from a deficit of 6.2 per cent of GDP in 2018 to 2.6 percent in 2019, mainly due to strong increases in budget support, grants and domestic revenue. The underlying fiscal performance, as measured by the change in the Domestic Primary Balance also improved from a surplus of 0.6 percent of GDP in 2018 to a surplus of 1.8 per cent in 2019

On the revenue side. Domestic revenues increased by nearly 2.0 per cent of GDP in 2019, exceeding the IMF Staff Monitored Program (SMP) target by 1.0 per cent of GDP. This positive growth was driven by the increased performance of both tax and non-tax revenues in 2019. The increased revenue from direct taxes reflected the good economic performance of large enterprises already in 2018. Strengthened audit capacity led to significant improvements in the declarations and payments by taxpayers through self-correcting measures. The data matching exercises (covering customs importation data, supplies to the government (IFMIS), tax returns, and taxpayer registration database) helped identify importers that were not registered with the Tax Department. Customs revenue (including most of the VAT receipts) benefited from double-digit growth in imports. Whilst non-tax revenues receipts were boosted oil exploration licences fees from two companies during the year.

Notwithstanding, improvements in the Gambia's economy and the performance of domestic revenues, the country is still highly dependent on receipts from international trade. In the last past five years (2015 - 2019), the ratio of international trade receipts to total revenues collected by the Revenue Authority averaged 57.3% annually and only marginally declined to an average of 56.9% annually in the past three years, between 2017 and 2019. More than 80% of the international trade goods pass through the country's only seaport in Banjul. However, due to the high volume of imports, the Seaport Authority is currently faced with serious challenges of space and equipment to handle the goods. This subsequently causes many delays in the clearance process, which in turns drives up clearance cost. Besides, the border posts in The Gambia, including the seaport, airport and land borders, currently have too many active stakeholders particularly government agencies and security services.

1.1.3 Global Context

Globalization generated rapid growth in World trade over the past decades. This growth is because of accelerated developments in technologies of production and innovations in transportation and communications. Other causes include the saturation of domestic markets, increased demands and consumer pressure, opportunities in foreign markets, and competition within international markets.

The growth in international trade necessitated international regulation hence the emergence of the need for regulation. Two significant players in international trade matters are the WTO and WCO. The WTO negotiates multi-lateral trade agreement while the WCO administers global customs standards. Together their institutional objectives complement each other to support, secure and facilitate the global supply chain. They also develop instruments and tools for the purpose, an example of which is the WTO TFA and the WCO Mercator program to support its implementation. The watershed for the accelerated growth of trade is the lowering of trade barriers through MTN at the WTO. Successful MTNs among WTO member countries led to significant reductions in tariff walls, import quotas, VERs and NTB including Trade facilitation which entered into force on 22nd February 2017.

1.1.4 Trade Facilitation Agreement

World trade has expanded rapidly over the past decades. This has been driven, in large part, by the changing nature of both production and increased competition in international commerce. Another important factor contributing to the growth in trade has been the periodic rounds of successful multilateral trade negotiations. These talks at the World Trade Organization (WTO) have led to a considerable reduction in tariffs on goods crossing national borders. Today, as the role of traditional trade barriers gradually vanishes, the focus of trade policy has shifted to the remaining non-tariff barriers to trade, including trade facilitation. Trade facilitation involves a wide range of activities centered on lowering trade transaction costs for firms in global commerce. These costs include the price of moving freight from the factory to final destinations.

Firms must manage border clearance procedures and pay trade services fees, among many other steps after goods and services are produced.

Trade Facilitation Agreement was negotiated at WTO to reduce bureaucratic delays and “red tape”. Its main tenets are the simplification, modernization and harmonization of export, import and transit processes. The WCO developed tools and instruments such as AEOs, RKC, Arusha and other declarations, Risk Management Compendium, TRS and SIGMAT to facilitate trade.

1.1.5 Time Release Study

TRS is an internationally accepted tool that measures the actual time required for the release and clearance of goods from the time of arrival until the physical release. It calculates the response time in the clearance of goods. Moreover, it identifies bottlenecks intending to take necessary measures to improve the effectiveness and efficiency of Customs procedures. The Gambia conducted a TRS in 2019 in line with the GRA Corporate Strategic Plan (2015 – 2019) and to fulfil its WTO obligations using the WCO TRS version 3 (2018) as a guide.

1.1.6 The Gambia Context

The Gambia conducted a TRS project from February 2019 to June 2020 by GRA and relevant stakeholders with technical support from WCO and financial support from GIZ. The purpose of the study was to identify bottlenecks and advice policy-makers on possible remedial actions. The Study was concentrated at Banjul Seaport.

1.1.7 Administration of International Trade

CED is responsible for border control and management and implementation of trade policies. Its mandate includes revenue collection for national development and to strike a balance between control and facilitation. In pursuit of fulfilling this obligation, the management deemed it necessary to conduct a TRS.

1.1.8 Stakeholders and TRS

Stakeholders are parties that have a role and interest in the clearance of goods. They are constantly concerned with measures to ensure faster clearance of goods. Cognizant of the fact that customs alone cannot achieve the desired goal of the study, key stakeholders such as MOFEA, MOTIE, GPA, GPF, GID, GBOS, GCCI, FSQA, Shipping Agencies, Shipping Lines, ACFA, GBA were invited to be part of the Study.

2.0 Objectives

The broad objective of the study was to establish a baseline measurement of container clearance time, to facilitate trade.

The specific objectives are:

1. To create conditions for a more efficient risk-management system and better cooperation between border-control agencies at the Seaport to speed up clearance time.
2. To identify the bottlenecks hindering trade facilitation.
3. To assess the level of The Gambia's compliance with Article 7.6 of the WTO TFA.
4. To develop the capacities of GRA and its stakeholders to conduct future TRS.

CHAPTER 2. METHODOLOGY

2.0 TRS Life Cycle

The Gambia TRS project was conducted from February 2019 to June 2020 at Banjul Seaport coordinated by GRA with relevant stakeholders and technical support from WCO. The study was modelled on the WCO “**Guide to Measure the time required for the Release of Good**” **Version 3 (2018)** based on the TRS Cycle illustrated below in figure 1.

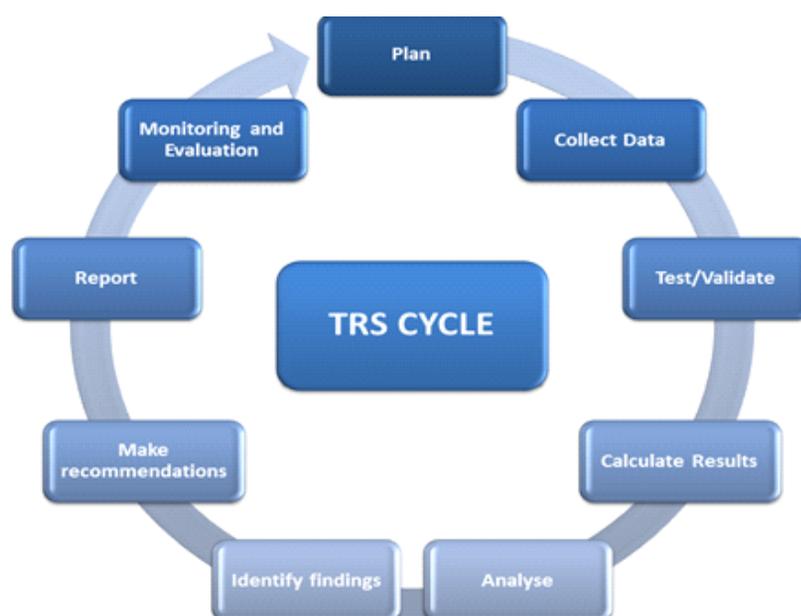


Figure 1 TRS LIFE CYCLE

As recommended by WCO, a TRS Steering Committee and a TRS Technical Working Group (Appendix A) were constituted comprising of Customs, other GRA staff and stakeholders. Also, a Work Plan (Appendix B), Process Map/workflow (Appendix C), standard questionnaire (Appendix D) was develop. At the end of the study, an Action Plan (Appendix E) was developed for the implementation of the Recommendations as specified in the “Guide To Measure the Time Required for the Release of Goods, Version 3, 2018”

The training of Enumerators on the data collection process and procedures was also effected before the commencement of the study. Timing and period of the study were above seven (7) working days and was based on historical data of importation (import trend) at the Banjul Seaport in line with WCO recommendation of “Normal Time” for data collection.

A test run was conducted under the supervision of the TTWG and GBoS (the contracted data collectors) and data analyses were done by the TTWG with the help of WCO Technical Assistance and a private consultant firm (SIGMA) Consultancy. Conclusions, recommendations and Report Writing were done by the TTWG with physical and remote support from WCO experts.

2.1 Scope

This TRS study is a “Consecutive” type conducted at Banjul Seaport. The study covered containerized goods of FCL/LCL Imports consisting of New Merchandize, Supermarket Items, Second Hand Goods, Reefers, Rice, Cement and Foodstuff, from submission of the manifest, to the arrival of vessels, to the exit of containers from the seaport to the consignee. Banjul Seaport handles about 150 containers daily and the Study targeted 187 importations of containerized goods.

This study used a stratified sampling method of imported cargo based on the availability and timing of the study. The sample was categorized by types of containerized cargo (excluding facilitated processes such as Duty Exempted Consignments and Direct Delivery) and based on container numbers processed during the period of the study.

2.2 Sample Size

The sample size consisted of 187 containers of imported cargo out of 2128, representing 9%. This excludes 352 containers cleared under a suspense regime.

2.3 Data source

Data was collected from Shipping lines, Customs, GPA and OGAs from manual and electronic systems such as ASYCUDA. The questionnaire comprised of seventy (70) questions loaded on CS Pro for electronic data compilation and later converted to Microsoft Excel for data analysis. Sixty-four 64% of the processes were collected manually through the questionnaire, while 36% was collected electronically.

Table 1: Data Source

Data Collected	Processes	%
Manual	45	64
ASYCUDA	25	36
	70	100

2.4 Enumeration Period

The Test Run was conducted from 3rd to 10th September 2019. The Actual Data Collection was done from 16th to 27th September 2019 and was extended from 30th September to 5th October 2019.

2.5 Central Tendency

The mode was used in calculating the central tendency to minimize the impact of outliers present in the data. It is easier to understand, locate on graphs and tables.

2.6 Limitation of the Study

1. Insufficient Enumerators: The study area was wide and most of the activities were happening simultaneously rather than the pecking order illustrated on the Process Map. Thus, the Enumerators found it difficult to collect the data for the simultaneous events.
2. The sample containers were selected based on availability of containers instead of random stratified sampling.
3. The selectivity of containers for the study were limited because of the breakdown of the scanning machine at the Seaport during the Actual Data Collection period.
4. Debt Recovery Enforcement program embarked upon by customs during the extended period for data collection reduced the availability of containers for the survey.
5. The WCO TRS software has only manual interface for data insertion resulting in the limitation of automatic data transfer for analysis. Consequently, Excel was an alternative.
6. The study was impacted by the “Hawthorne effect”, that is, the alteration of behaviour by subjects of the study as they were aware that they were being studied.



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CHAPTER 3. DATA ANALYSIS

The collected data consist of both manual and automated and it was collected using CsPro by GBoS. Both the automated and manual data are merged in a structured manner and analysed with Excel in a holistic method. The analysed data is presented in the form of tables and bar charts.

Based on the objective of the study the average time taken for the clearance of containerized goods was calculated, and subsequently combinations of multiple independent variables measuring specific parameters. Below are the list of parameters the study focused on:

1. From Submission of Vessel Manifest to Payment of Local Charges
2. From Arrival of Vessel to Berthing
3. Duration of Boarding
4. Start to End of Vessel Offloading
5. From Vessel Arrival to Container Exit
6. From Berthing of Vessel to Exit of Container
7. From Manifest Submission to SAD Submission
8. From SAD Submission to Payment of Duty
9. From SAD Submission to Start of Inspection
10. From SAD Submission to Exit Note
11. From SAD submission to Exit of Container
12. End of Inspection to Payment of Duty & Taxes
13. From Issue of Gate Pass to Loading of Truck
14. Start to End of Scanning Process
15. Start to End of Gate Pass Stamping by OGAs



GAMBIA REVENUE AUTHORITY

3.0.1 From Submission of Manifest to Payment of Local Charges

In The Gambia, Customs procedures require Shipping Agencies to submit Electronic Manifest to Customs forty-eight 48 hours before the arrival of vessels. It is also a requirement for Importers or their Agents to pay local charges to Shipping Agencies before they are allowed to start the clearance process. Both processes influence the beginning of Customs Clearance and the overall time a container spends at the Seaport, from time of arrival of the vessel. However, in rare cases, vessels may remain at anchorage due to limited berthing space.

Chart I below, shows the time it takes from the submission of the manifest to payment of local charges:

- I. 39% of payments of local charges are effected within 7 days after the submission of the manifest to Customs by the Shipping Agency.
- II. 61% of payments of local charges are effected outside the 7 days after the submission of the manifest to Customs by the Shipping Agency.
- III. 64% of payment of local charges are effected within the first 21 days after the submission of the manifest to Customs by the Shipping Agency.

However, 36% of payment of local charges takes place after the first 21 days.

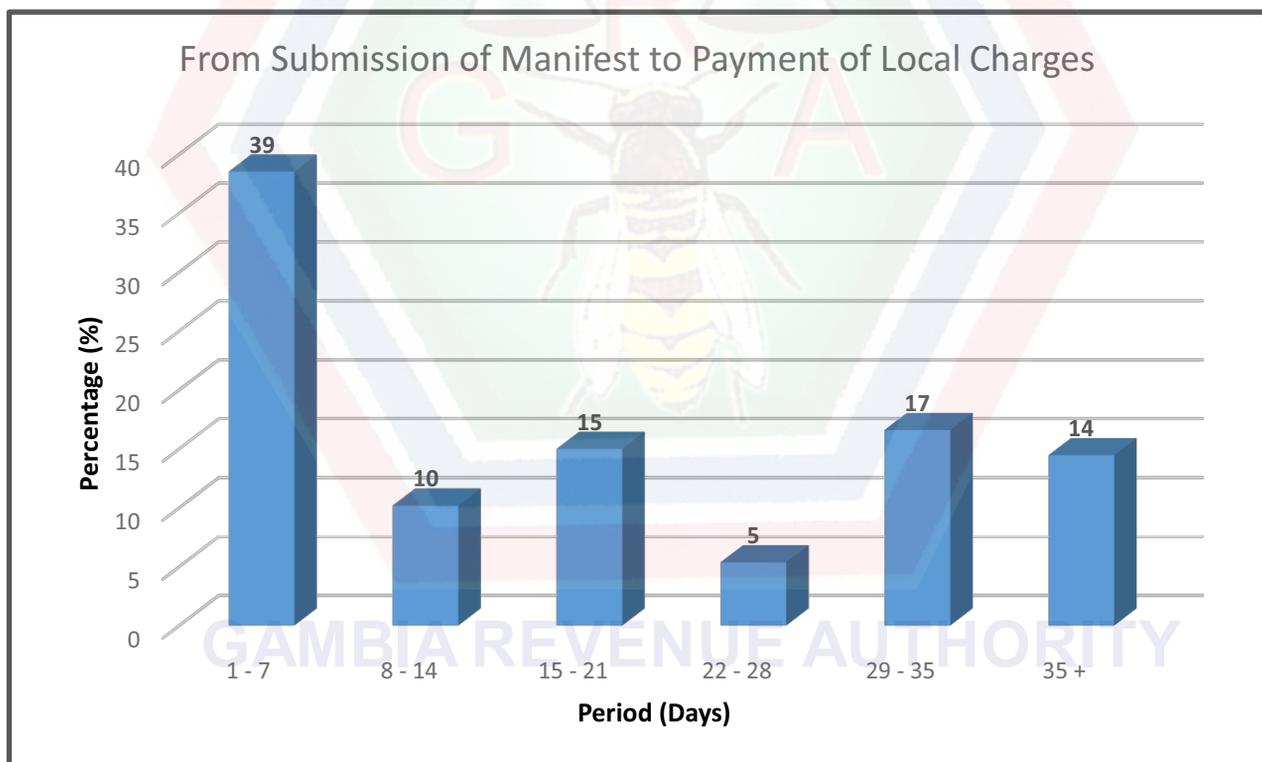


Figure 2: Chart I – From Submission of Manifest to payment of Local Charges

3.0.2 From Arrival of Vessel to Berthing

For this study, the arrival of a vessel is considered when a vessel enters Gambian Waters and reaches Buoy No. 5 (Pilot Station). Vessel berthing in The Gambia is influenced by two factors:

1. The availability of Free Berth.
2. Berthing conditions placed by the Gambia Ports Authority.

Chart II below shows that:

- I. 89% of vessels took from 1 to 14 days to berth upon arrival.
- II. 11% of vessels berth after the first 14 days.
- III. 39% of vessels berth within the first 7 days.

However, 61% of vessels berthed from 8 to 21 days which is not inspiring.

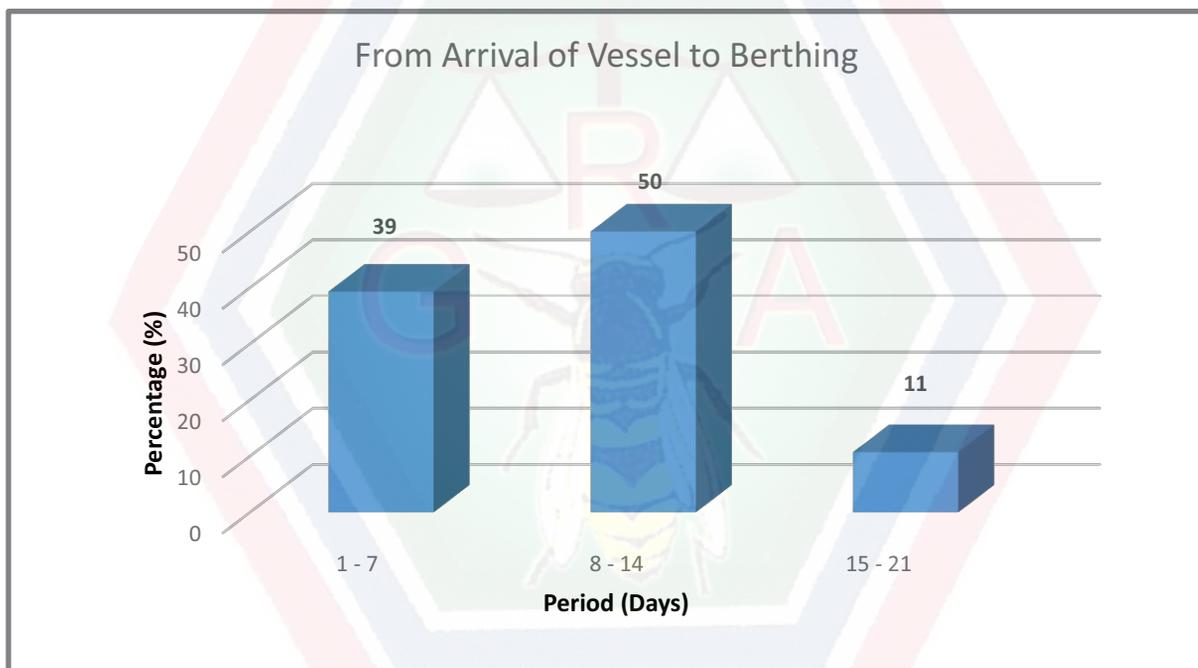


Figure 3: Chart II – From Arrival of Vessel to Berthing

GAMBIA REVENUE AUTHORITY

3.0.3 Duration of Boarding

Boarding of vessels at the Seaport represents the conduct of administrative formalities by different agencies/services (Customs, Health, FSQA, Police, DLEAG, Immigration, SIS and Shipping Agent) on berthed vessels. Chart III below portraits that:

- I. 47% of arriving vessels were boarded within 30 minutes upon berthing and
- II. 90% were boarded within an hour. Only 10% of surveyed vessels were boarded beyond 60 minutes after berthing.

However, the time taken to board vessel is considered suitable but there is still room for improvement as it was observed that too many officers participate in the Boarding of vessels.

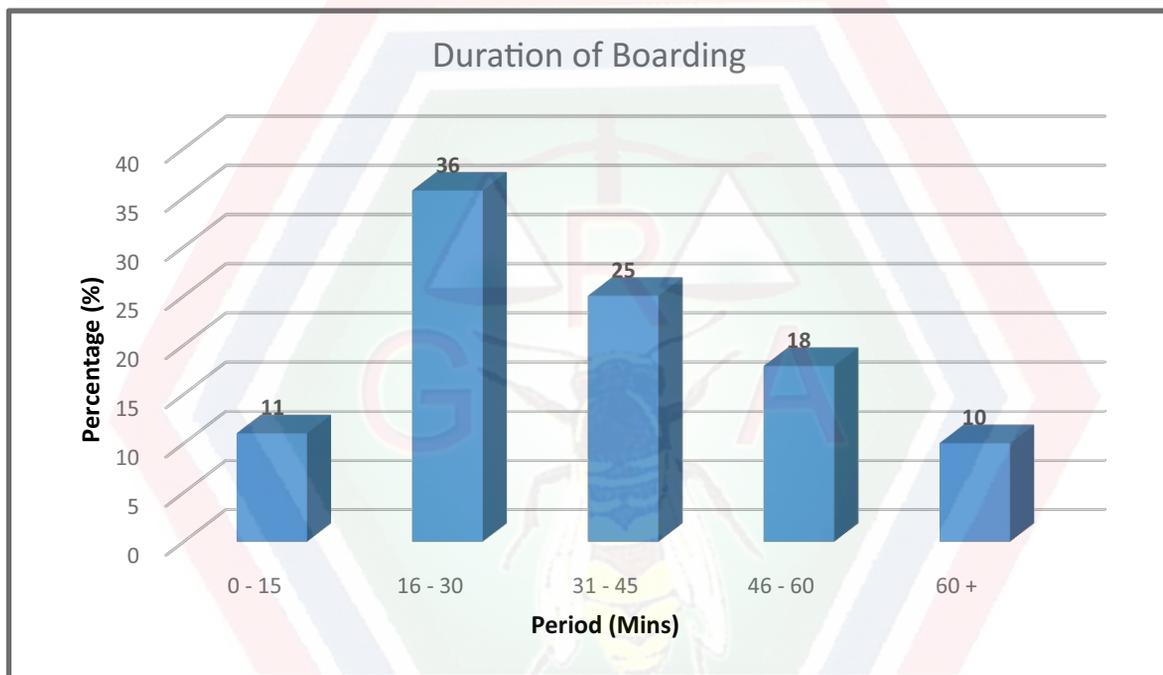


Figure 4: Chart III– Duration of Boarding

GAMBIA REVENUE AUTHORITY

3.0.4 Start to End of Vessel Offloading

Start to end of vessel offloading measures activities beginning from the lifting of the first to the last container in a vessel unto the Banjul wharf or waiting vehicles on the wharf. It is an important indicator in measuring port performance.

Chart IV below indicates that:

- I. 48% of vessels under the study were offloaded within 48 hours.
- II. 52% of vessels were offloaded beyond 48hrs and 25% were offloaded after a period of 72hrs.

The timing in performing the activity is considered reasonable; however, there is still room to increase performance efficiencies.

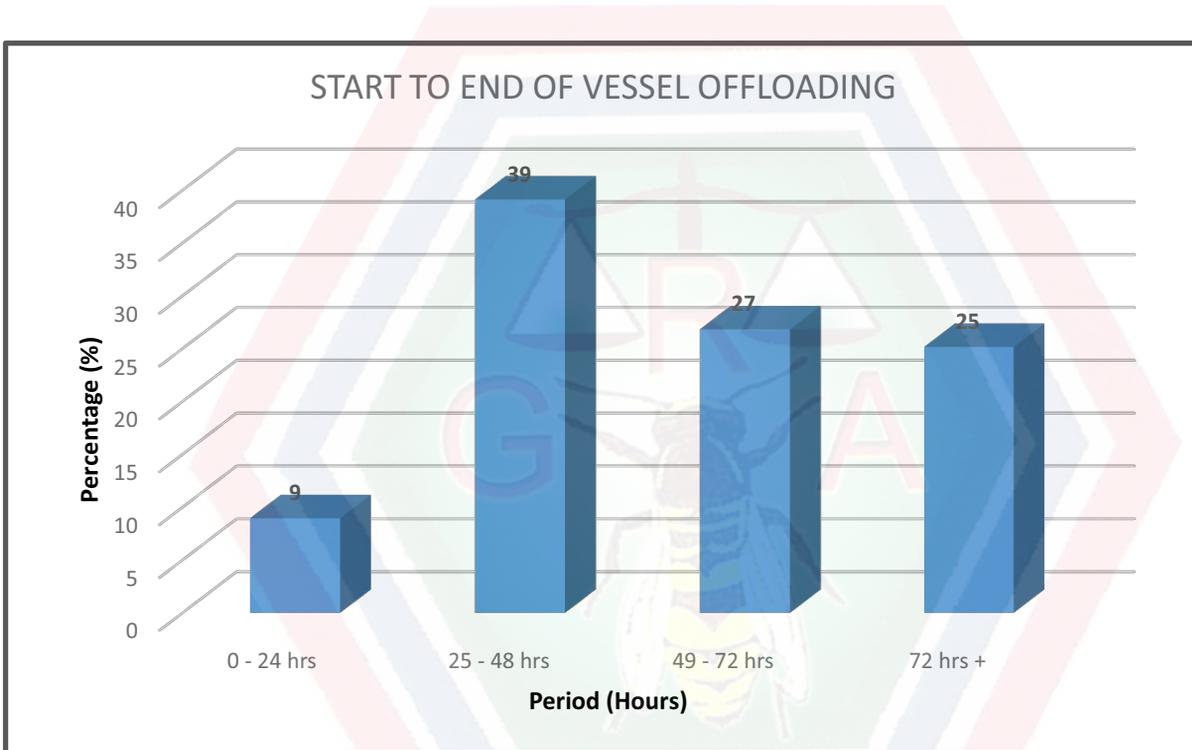


Figure 5: Chart IV– Start to End of Vessel Offloading

GAMBIA REVENUE AUTHORITY

3.0.5 From Vessel Arrival to Exit of Containers

This measures the period when vessels enter Gambian waters to the exit of containers from the Seaport. Chart V illustrates that:

- I. 1% of containers in the study took 1 to 7 days to exit the Seaport.
- II. 42% of containers took 8 to 14 days to exit the Seaport from the time of arrival.
- III. 57% of containers took 15 days and beyond from vessel arrival to exit.

The statistics above show that the majority of containers exceeded the average time (1 to 14 days) to be exited from the seaport.

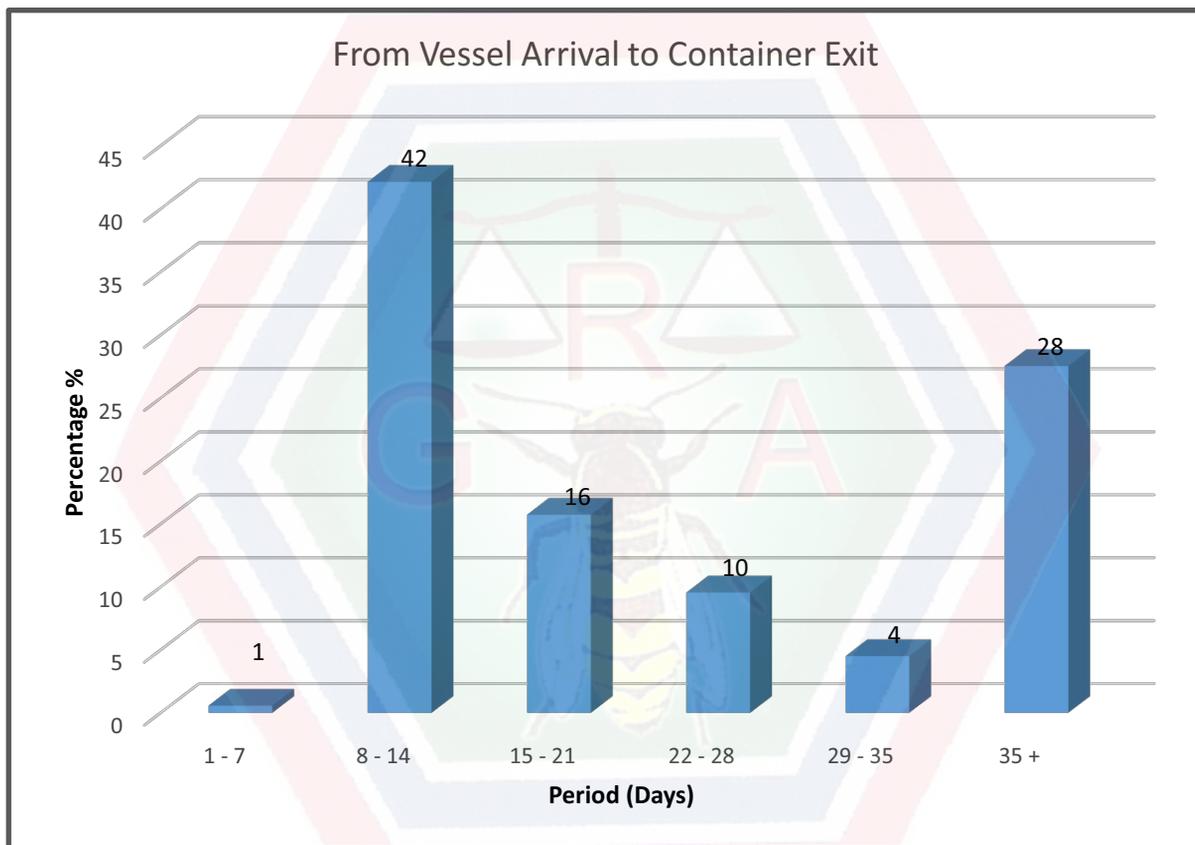


Figure 6: Chart V – Vessel Arrival to Exit of Container

3.0.6 From Berthing of Vessel to Exit of Containers

This parameter measures the time spent between berthing of a vessel (in-port activity) to exit of the containers from the Seaport. Chart VI shows that:

- I. 55% of the containers exited the ports within 1-7 days (free period) after berthing.
- II. 91% of containers in the study exited the seaport in the first 21 days after the berthing of vessels.
- III. 9% of the containers exited 22 days after berth.

Even though more than half (55%) of the containers exited the Seaport within the free period of 7 days, there is still need for improvement.

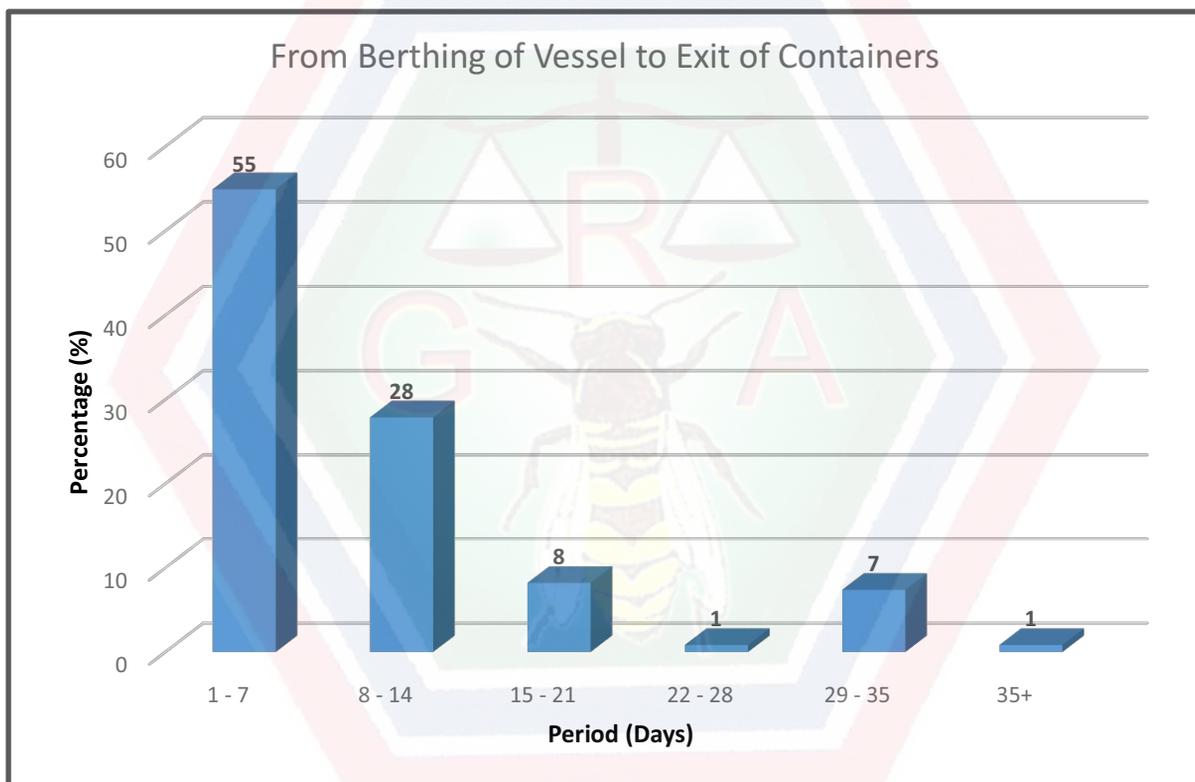


Figure 7: Chart VI– From Berthing of Vessel to Exit of Containers

3.0.7 From Manifest submission to SAD submission

The ASYCUDA allows the Submission of SADs by the Declarant as soon as Shipping Agencies submit a vessel's electronic manifest to Customs. Shipping Agencies are required to submit the vessels Manifest at least 48 hours before arrival. The objective is to provide a lead time of 2 days in the clearance process. Chart VII shows that:

- I. 47% of SADs were submitted to Customs within 7days after submissions of vessels Manifest.
- II. 73% of SADs in the study were submitted to Customs in the first 21 days after the submission of vessel manifests to Customs.
- III. 27% of SADs were submitted beyond 21 days.

The time of more than 21 days for the submission of the SAD (27%) is relatively long and need to be improved.



Figure 8: Chart VII– From Manifest Submission to SAD Submission

3.0.8 From SAD submission to Payment of Duty

Submission of SAD to Customs signifies that the declarant has commenced the clearance process. Payment of duty to customs implies that the Declarant has completed the vetting process by Customs and OGAs. Chart VII illustrates that:

- I. For 45% of the containers, payment of Customs Duty was completed within 48 hours after the submission
- II. Another 20% completed the payment process within 72 hours and the remaining 35% completed the payment process beyond the 120 hours.
- III. This infers that 55% of containers completed the payment process beyond 48 hours and a clear indication that the process needs improvement to promote efficiency.

However, it is important to mention that 23% of the sample (adding the last 2 bars) took more than 1 week to complete the payment process.

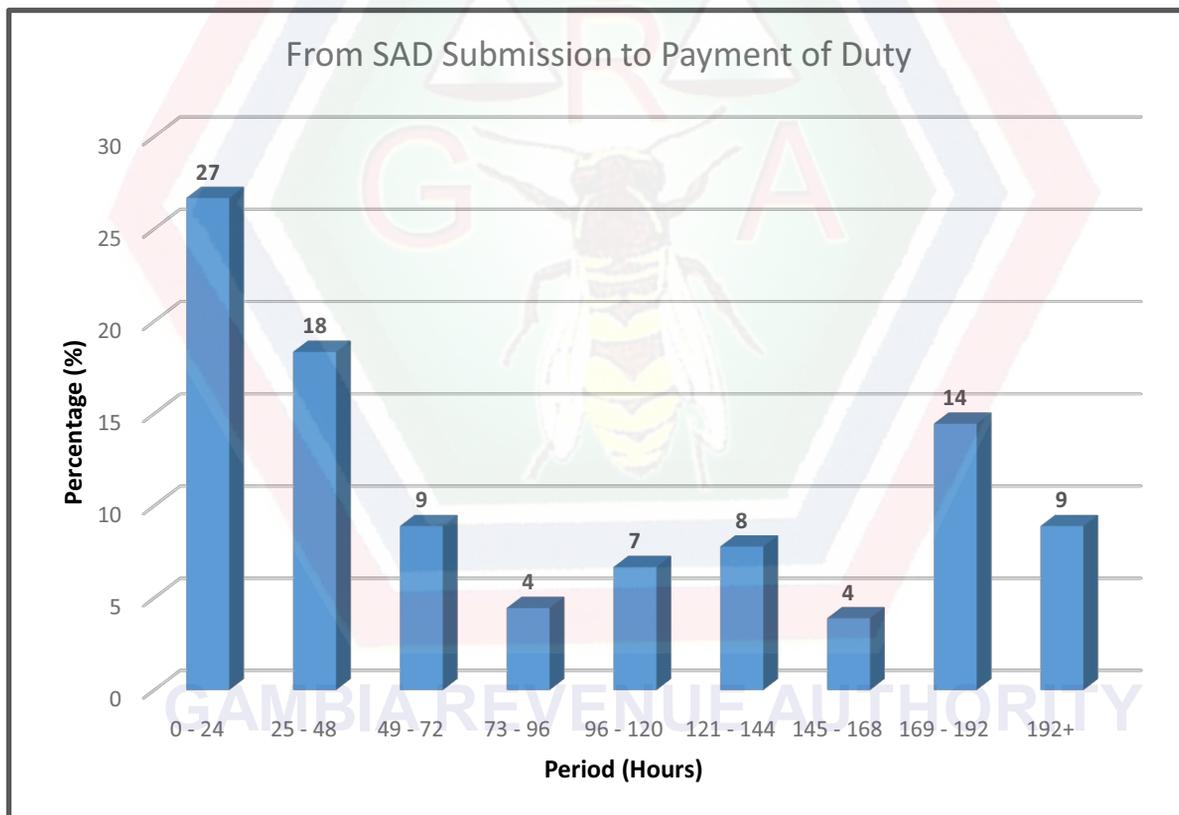


Figure 9: Chart VIII– From SAD Submission to Payment of Duty

3.0.9 From SAD submission to Start of inspection

The submission of the SAD to Customs by the Declarant, indicates the declaration of types quantities, weights and value of goods or containers. As shown in Chart IX below, the data reveals that:

- I. 42% of SADs were inspected within 1 day after submission, and 64% within 2 days.
- II. 36% of the SADs took 3 days or more from submission to inspection.

All things being equal, the duration between SAD submission and inspection should not exceed 48 hours. Therefore, considering that 36% of the SAD inspections took more than 2 days there is a need for improvement.

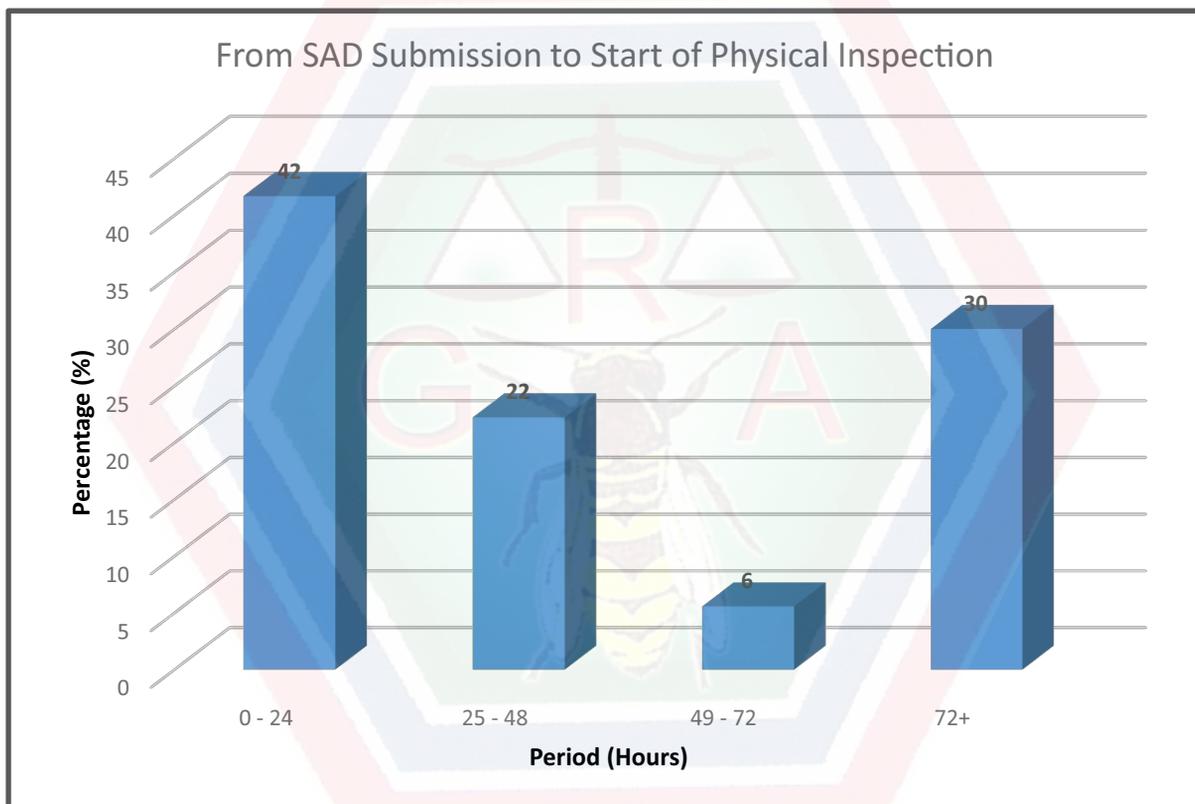


Figure 10: Chart IX – From SAD Submission to Start of Inspection

3.0.10 From SAD Submission to Exit Note

Exit Note is the document generated from ASYCUDA and issued by Customs to the Declarant when the consignment has completed Customs clearance process and allowed to leave the Seaport. Pending the existence of a Manifest, the processing of the SAD starts with its submission to Customs and ends with the generation of an Exit Note from ASYCUDA. As shown in Chart X below, the study revealed that it takes:

- I. 36% of the submitted SADs were issued an exit note within 3 days after submission of a SAD.
- II. 31% of the submitted SADs took up to 10 days or more to obtain an Exit Note.

However, with 64% of submitted SADs issued Exit Note after 3 days, this indicates the need for improvement.

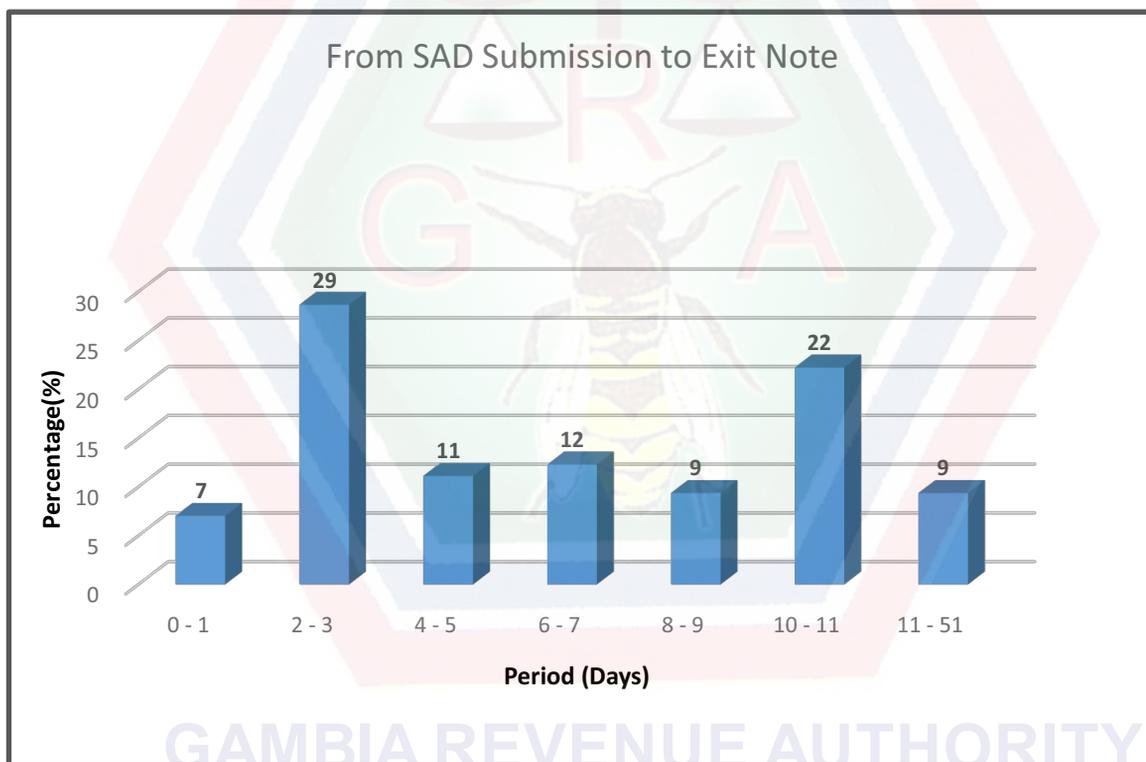


Figure 11: Chart X– From SAD Submission to Exit Note

3.0.11 From SAD Submission to Exit of Container

The exit of Containers implies when the cargo physically leaves the Seaport and is no longer under customs control. The study revealed that: (see Chart XI)

- I. 28% of containers exited the Seaport within 2 days after the SADs were submitted to Customs.
- II. 41% of the containers exited Seaport within 6 days.
- III. 85% of containers exited the Seaport within 10 days after submission of the SAD.

With 63% of the containers exiting the Seaport after 3 days is an indication that there is room for improvement.

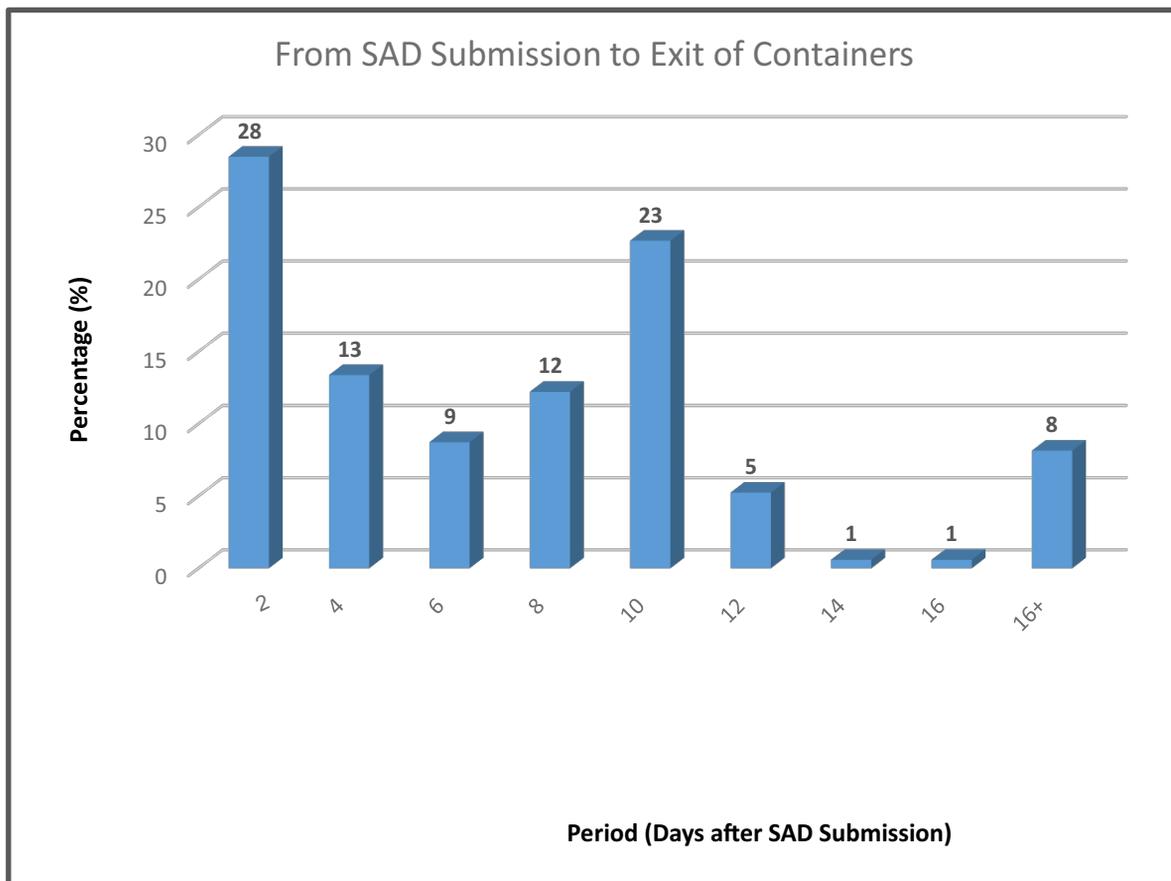


Figure 12: Chart XI– From SAD Submission to Exit of Container

3.0.12 From End of Inspection to Payment of Duties & Taxes

This refers to the time when documentary checks and physical examination has been completed, the process of valuation has been done and payment has been effected. The data shows in chart XII that:

- I. 60% of the containers went through Custom valuation and payment of Duties and Taxes effected within 5 hrs.
- II. 52% of inspected containers took between 2 and 3 hours to complete the process of valuation and payment.

As it is observed, 20% of the containers took more than 24hrs for the process of valuation completed and payment effected. This suggests room for improvement.

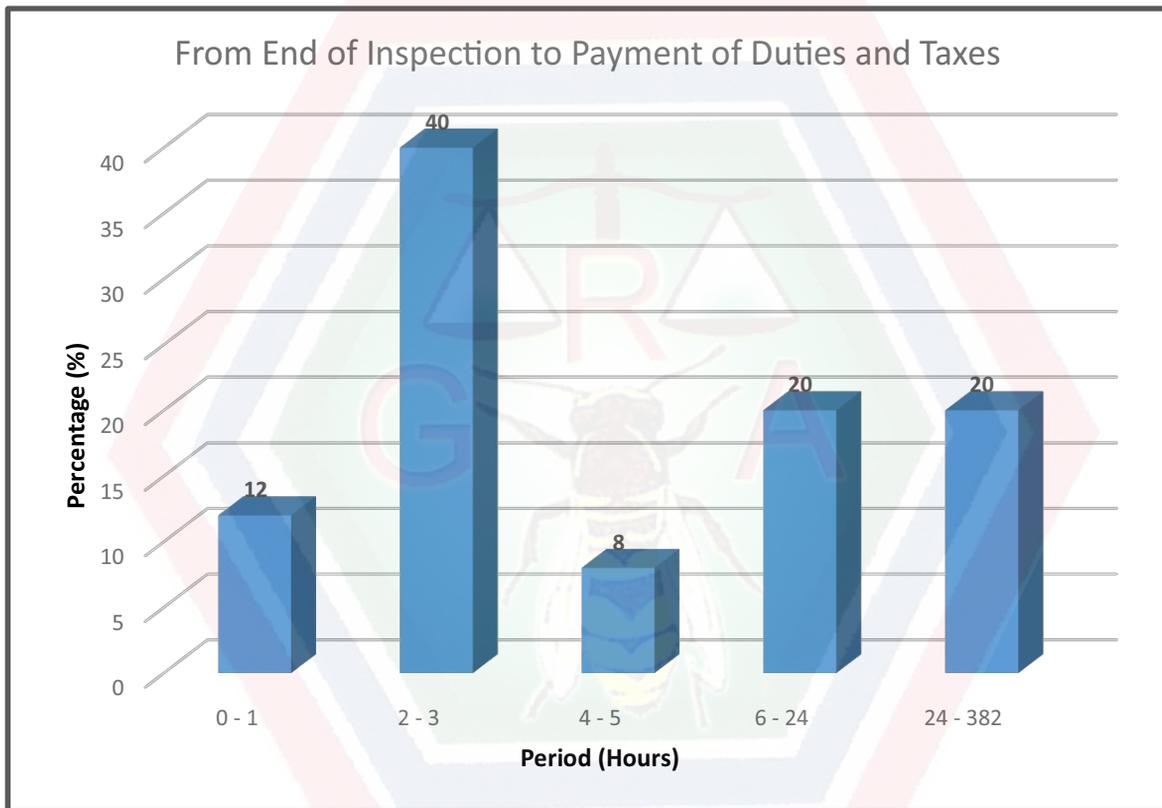


Figure 13: Chart XII– From End of Inspection to Payment of Duty & Taxes

GAMBIA REVENUE AUTHORITY

3.0.13 From Issue of Gate Pass to Loading of Truck

This specifies the period when a container is issued Gate Pass to the loading of the container onto a truck. Chart XIII depicts that:

- I. 50% of containers were loaded onto a truck within 1 day after their gate-passes were issued.
- II. 80% of containers were loaded onto a truck within 3 days.

This implies that 20% of containers issued Gate Pass were loaded onto a truck more than 3 days after which needs to be improved upon.

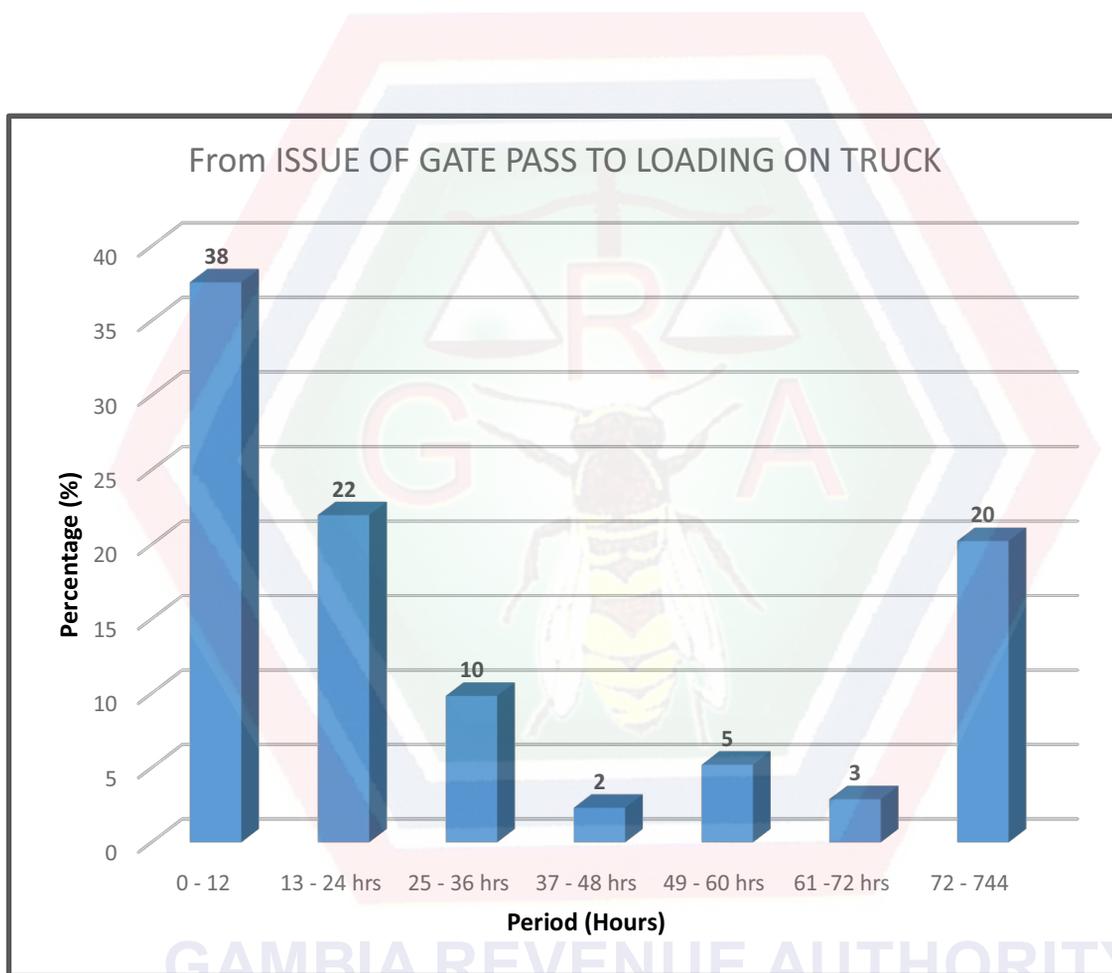


Figure 14: Chart XIII– From Issue of Gate Pass to TruckLoading

3.0.14 Start to End of Scanning Process

This covers the time when an appointment is taken by the declarant to the time when the container is issued a scan result. Chart XIV shows that:

- I. 59% of the containers in the study were scanned within 30 minutes.
- II. 76% within 40 minutes and 92% within 1 hour.
- III. 8% of the containers were scanned above 1 hour.

During the data collection, it was observed that containers had to queue at the scanning area after being issued appointment. This caused delays in the scanning process which, should last for not more than 10 minutes.

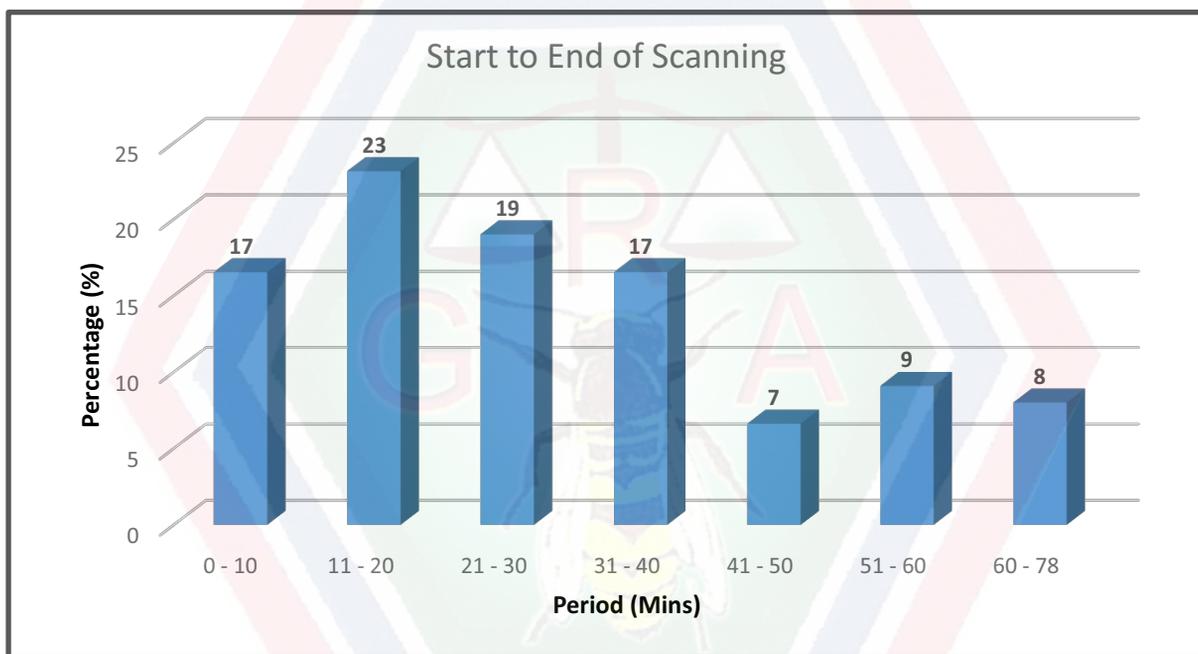


Figure 15: Chart XIV– Start to End of Scanning

GAMBIA REVENUE AUTHORITY

3.0.15 Start to End of Gate Pass Stamping by OGAs

This represents the time it takes for OGAs to endorse and stamp a Gate Pass upon submission to their respective offices. Chart XV below shows that:

- I. 32% of Gate Passes that were submitted takes less than 10 minutes to be endorsed.
- II. 64% within 20 minutes.
- III. 75% within half an hour and 84% within 40 minutes.

It was however observed during the study that no further process will be allowed if there is one Agency's stamp missing. Therefore, the absence of any OGA will delay the whole process.

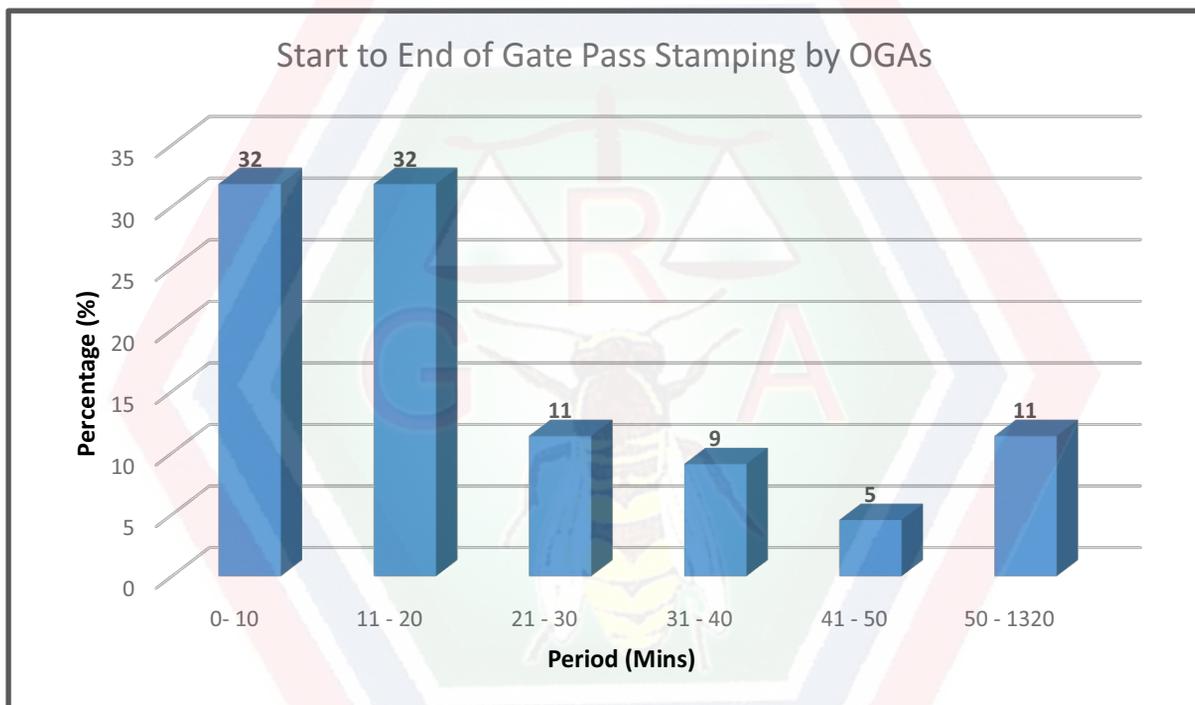


Figure 16: Chart XV Start to End of Gate Pass Stamping by OGAs

GAMBIA REVENUE AUTHORITY

CHAPTER 4. FINDINGS AND RECOMMENDATION

This chapter focuses on findings and recommendation derived from the data analysis in the previous chapter. Its covers the parameters of the scope of the study.

4.0 Findings

The findings of the study is derived from the properties of the analysed data which includes the results of the parameters of studies.

From the Data, it is observed that there are several issues that directly or indirectly affected the timely release of Containers at the Seaport.

4.0.1 From Submission of Vessel Manifest to Payment of Local Charges

Chart 1 shows 36% of payment of local charges takes place after the first 21 days.

The reasons advanced as responsible for the long waiting time are:

1. Late recipient of Original Bill of Lading
2. Long queue for the payment at the Shipping Lines
3. Late payment of freight
4. Time of Payment of Local Charges was manually Collected

GAMBIA REVENUE AUTHORITY

4.0.2 From Arrival of Vessel to Berthing

Chart II chapter 3 shows that: Arrival of Vessels to Berthing, a relatively high percentage of vessels (61%) experienced a long period of between 8 to 21 days to berth. See Table 2 below:

Table 2: ARRIVAL OF VESSEL TO BERTHING

Period (Days)	Frequency	Per cent	Cumulative
1 – 7	11	39	39
8 – 14	14	50	89
15 – 21	3	11	100
	28	100	

The reasons advanced as responsible for the long waiting time are:

1. The limited number of jetties (only 2 jetties (3A & 3B) allocated for container vessels.
2. Limited container terminal to accommodate the volume of import cargo.
3. Port management challenges (Planning, Personnel, No standardized Baying system etc.).
4. Insufficient logistical equipment.

4.0.3 Duration of Boarding

The Data as on Chart III above chapter 3, Duration of Boarding shows that the time is taken (90% within 1 hour and 36% within 30 minutes) to board a vessel is considered reasonable. See Table 3 below:

Table 3: DURATION OF BOARDING

Period (Mins.)	Frequency	Per cent	Cumulative
0 - 15	3	11	11
16 - 30	10	36	47
31 - 45	7	25	72
46 - 60	5	18	90
60 - 120	3	10	100
	28	100	

The study revealed that many Agencies are involved in the Boarding process which otherwise would not have been necessary for efficiency and time management

4.0.4 Start to End of Vessel Offloading

Start to End of Vessel Offloading in Chart IV chapter 3 of the study reveals 25% of the vessels were offloaded exceeding 3 days which is time-consuming and inefficient. See Table 4:

Table 4: START TO END OF VESSEL OFFLOADING

Period (Hrs.)	Frequencies	Per cent	Cumulative
0 - 24	16	9	9
25 - 48	70	39	48
49 - 72	48	27	75
72 - 114	45	25	100
	179	100	

The main causes for the delay are related to:

1. Insufficient logistical Equipment (cranes, forklift, trailers etc.).
2. Limited qualified personnel in handling equipment.
3. The limited number of jetties (only 2 jetties (3A & 3B) allocated for container vessels.
4. Port congestion (Operational planning).

4.0.5 From Vessel Arrival to Container Exit

Vessel Arrival to Exit of Containers Chart V chapter 3 shows that it takes a long time from the arrival of a vessel on the waters of The Gambia to the time of Exit. With only 1% of Vessels having their Containers exit the Seaport within 7 days, and 42% of vessels having their containers cleared only after 22 days is a cause of concern.

Table 5: VESSEL ARRIVAL TO EXIT OF CONTAINER

Period (Days)	Frequencies	Per cent	Cumulative
1 - 7	1	1	1
8 - 14	75	42	43
15 - 21	28	16	59
22 - 28	17	10	68
29 - 35	8	4	72
35 - 164	49	28	100
	178	100	

Stakeholders should consolidate their efforts to improve the clearance process. Among the issues that need improvement are:

1. Berthing space.
2. Logistical Equipment (cranes, forklift, trailers etc.)
3. Port Management (Human resource development, Operations Planning etc).
4. Port facility expansion.

4.0.6 From Berthing of Vessel to Exit of Container

According to Chart VI chapter 3 “Berthing of Vessels to Exit of Containers,” it is evident that there are serious delays experienced in the Berthing of Vessels upon arrival in Gambian waters, further delays are also experienced after Berthing to Exit of Container. Therefore, efficiencies should be increased such that 55% of containers cleared within 1 to 7 days (average 3.5 days) be increased to 70%. See Table 6:

Table 6: VESSEL BERTHING TO CONT EXIT

Period (Days)	Frequencies	Percentage	Cumulative Percent
1 - 7	67	55	55
8 - 14	34	28	83
15 - 21	10	8	83
22 - 28	1	1	88
29 - 35	9	7	91
35 - 41	1	1	100
	122	100	

4.0.7 From Manifest Submission to SAD Submission

It is observed from the data as shown in Chart VII chapter 3 “Manifest submission to SAD Submission”. The time taken to submit SAD is relatively long with 27% of SADs submitted beyond 21 days. Moreover, 53% of submitted SADs were done after 7 days of receipt of Manifest which is not impressive and needs improvement. See Table 7 below.

Table 7: MANIFEST SUBMISSION TO SAD SUBMISSION

Period (Days)	Frequency	Per cent	Cumulative
1 - 7	88	47	47
8 - 14	15	8	55
15 - 21	33	18	73
22 - 28	32	17	90
29 - 35	4	2	92
35 - 101	15	8	100
	187	100	

4.0.8 From SAD Submission to Payment of Duty

The Study as shown in Chart VIII chapter 3 “SAD submission to Payment of Duty” reveals that the payment of duty after the submission of a SAD took 3 days or more. With 55% of the payments effected after 48 hours and up to 23% affected after 7 days shows some degree of inefficiency.

The associated causes of the delay are attributed to:

1. Late receipt of the original BL from the shipper.
2. Late submission of Manifest from shipping Agent.
3. Port traffic congestion (Operational planning).

Table 8: SUBMISSION OF SAD TO PAYMENT OF DUTY

Period (Hrs.)	Frequency	Per cent	Cumulative
0 - 24	48	27	27
25 - 48	33	18	45
49 - 72	16	9	54
73 - 96	8	4	58
96 - 120	12	7	65
121 - 144	14	8	73
145 - 168	7	4	77
169 - 192	16	9	100
	180	100	

The associated causes of the delay are attributed to:

1. IT Network interruption
2. The inability of importers to meet duty payment obligations
3. Queries and amendments related to the process

4.0.9 From SAD Submission to Start of Inspection

From Chart IX “SAD submission to start of inspection” it is revealed that from the submission of SAD to start of inspection took 3 days or more. With most of the inspection (64%) done 2 days after submission of SAD and 36% inspected 3 or more days after SAD submission suggests there is room for improvement.

Table 9: SAD SUBMISSION TO START OF INSPECTION:

Period (Hrs.)	Frequency	Per cent	Cumulative
0 - 24	15	42	42
25 - 48	8	22	64
49 - 72	2	6	70
	36	100	

The causes of the delay are attributed to:

1. Insufficient Customs laws to expedite declaration process
2. Limited Berthing Space
3. Logistical Equipment (cranes, forklift, trailers etc.)
4. Inefficient container management at the container terminal

4.0.10 From SAD Submission to Exit Note

From Chart X in chapter 3 “SAD Submission to Exit Note” it is noted that the time-lapse to complete the various processes involved at this level of the clearance process was prolonged because of several unnecessary delays or processes such as:

1. Distances between Customs and OGAs offices within the Seaport.
2. Multiple manual processes
3. Lack of coordination between endorsing offices
4. A large number of containers assigned for inspection/examination.

Table 10: SAD SUBMISSION TO EXIT NOTE

Period (DAYS)	Frequencies	Per cent	Cumulative
0 - 1	12	7	7
2 - 3	49	29	36
4 - 5	19	11	47
6 - 7	21	12	59
8 - 9	16	9	68
10 - 11	38	22	91
11 - 51	16	9	100
	171	100	

4.0.11 From SAD submission to Exit of Container

As shown in Chart XI chapter 3 “SAD Submission to Exit of Container” lasted more than 16 days for some containers to exit the port after a SAD is completed and submitted. Although the data shows that a good number of containers (85%) exited the seaport within 10 days and of this number 28% exit the seaport within 2 days after submission of a SAD.

Table 11: SAD SUBMISSION TO EXIT OF CONTAINER

Period (days)	Frequency	Per cent	Cumulative
2	49	28	28
4		13	41
6	15	9	50
8	21	12	62
10	39	23	85
12	9	5	90
14	1	1	91
16	1	1	92
16+	14	8	100
	172	100	

However, it is observed that 62% of containers exited the seaport after 8 days of submission of a SAD. Although the figure may suggest some level of comfort, there is substantial room for improvement to enhance the clearance of more containers at least within 2 days to show some level of competitiveness within the sub-region.

4.0.12 From SAD submission to Exit of Container

According to Chart XII chapter 3 “End of Inspection to Payment of Duties and Taxes,” the data shows that the process of valuation and payment of duties and taxes could go beyond 24 hours. The study reveals that 80% of the containers went through valuation, payment of Duties and Taxes within 24 hours. Only 12% went through the process within 1 hour and 52% within 4 hours. With 20% of the containers taking more than 24hrs for the process to be completed calls for improvement.

The causes of the delay are attributed to:

1. Distance between Seaport and Valuation office
2. Query and amendment process
3. IT Network interruption (ASYCUDA)

Table 12: END OF INSPECTION TO PAYMENT OF DUTIES

Period (HRS)	Frequency	Per cent	Cumulative
0 - 1	3	12	12
2 - 3	10	40	52
4 - 5	2	8	60
6 - 24	5	20	80
24 - 382	5	20	100
	25	100	

4.0.13 End of Inspection to Payment of Duty & Taxes

Chart XIII in chapter 3 “Gate Pass to Loading of Trucks” depicts that loading of a truck after being issued a Gate Pass occurs more than 72 hours. This time variation is a sign of inconsistency and possibly an indication of inefficiency in the loading process probably due to poor management of Bays and Cargo as a whole at the Seaport. Although 60% of containers were loaded onto a truck within 1 day only 38% were loaded within 12 hours after their Gate Passes were prepared.

Table 13: GATE PASS TO TRUCK LOADING

Period (HOURS)	Frequencies	Per cent	Cumulative
0 – 12	65	38	38
13 - 24	38	22	60
25 - 36	17	10	70
37 - 48	4	2	72
49 - 60	9	5	77
61 -72	5	3	80
72 - 744	35	20	100
	173	100	

The data also shows that up to 20% of containers were loaded onto a truck more than 3 days after issuance of a Gate Pass. Efforts should be made to a 1 digit percentage.

The causes of the delay are attributed to:

1. Port traffic congestion
2. Logistical Equipment (cranes, forklift, trailers etc.)
3. Port Management (Human resource development, Operations Planning etc).
4. From Issue of Gate Pass to Loading of Truck

4.0.14 Start to End of Scanning Process

Chart XIV in chapter 3 “Start to End of Scanning of Containers” shows that from booking an appointment to completing the process lasted less than 10 minutes to over 1 hour. The data shows that 59% of the containers were scanned within 30 minutes and out of this figure 40% within 20 minutes and 17% scanned within 10 minutes. It is important to note that during the data collection, the scanner had a breakdown which has a direct bearing on this particular process. It was observed that containers had to queue at the scanning area for a much longer period than usual after being issued appointment.

4.0.15 Start to End of Gate Pass Stamping by OGAs

According to Chart XV in chapter 3 “Start to End of Gate Pass Stamping by OGAs” the data shows that it takes 30 minutes for 75% of containers to obtain the endorsement of Gate Pass from OGAs. Sixty-four per cent (64%) of containers obtained endorsement from OGAs within 20 minutes and 32% of the containers obtained endorsement within 10 minutes.

4.1 Recommendations

From the study, the following recommendations are advanced which need interventions either in the short, medium or long term. Key among these recommendations are the following:

- 1) **Jetty Extension:** *It is recommended that GPA and GMA develop medium-term plans to extend the jetties and in the long run to build more jetties.*
 - a) Fast track repairs and maintenance of the existing Jetty “which is already in the five-year master plan of the Seaport”.
 - b) Fast track Jetty extension (200m) “which is already in the five-year master plan of the Seaport”.
 - c) Build additional Jetties at the Seaport.
 - d) Allow private investors to build other Jetties outside the Seaport.
 - e) The study revealed that there are two Jetties and almost half of the vessels arriving in The Gambia took between 8 to 14 days to acquire berthing space.
- 2) **Application of Risk Management Procedures:** *Based on the findings of the study, a key recommendation is for customs to apply a Risk Management System to facilitate the quick clearance of containerized goods by implementing the following*
 - a) Lodging of cargo manifest and automated security risk assessment before the arrival of vessels
 - b) Periodic review and update of profiles in the ASYCUDA.
 - c) Conduct training, seminars and sensitization programs for both internal and external stakeholders.
 - d) Risk assessment to determine the scanning of containers.
 - e) Build and enhance the capacity of officers on risk management including Analytical skills.

The study clearly shows that the majority of containers cleared from the Seaport go through numerous interventions by Customs and other OGAs through documentary and physical verification regardless of the declarant/importer. As a result, this has significantly contributed to delay in the clearance process of, especially compliant importers. The indication is that there are minimal customs Risk Management procedures applied at the Seaports in the clearance of containerized goods.

3) **Adopt PCA Measures and AEOs: *It is recommended that PCA measures and AEO programs be adopted.***

- a) Training staff and operators on documenting procedures
- b) Trusted traders to be allowed Payment of duties and taxes after release
- c) Implement the AEO program

The study clearly shows that controls at Seaport are transaction-based. Above 70% of total imports (Source: ASYCUDA) were physically examined, which leads to unnecessary delays, congestion and increased cost to the importer. PCA measures and AEO programs are controls through which Customs and OGAs admit goods through multi-layered risk-based methods. Customs and OGAs determine the accuracy and authenticity of declarations through the examination of the relevant books, records, business systems and commercial data held by Importers after the release of goods.

4) **Investment on Port Operations Equipment: *Special and immediate attention is recommended for the acquisition of suitable and robust equipment for effective and efficient handling of port cargo.***

- a) Procure ports handling equipment.
- b) Train port staffs on effective and efficient handling and maintenance of equipment.

On several occasions, it was highlighted that the Ports has serious challenges in terms of equipment. Often traders complained of delays in the clearance of containers because of damaged or unavailability of the right equipment.

5) **Port expansion: *With the increasing volumes of trade, the study recommends the introduction of Dry Ports (an identified bottleneck affecting space) in the short-term with the encouragement of private sector investment in the medium and long term.***

- a) Create more dry ports or inland.
- b) Strategize the movement of goods to dry ports or inland.
- c) Fast-track the expansion of the Seaport landside which is part of the Seaport five-year master plan.

It is evident that the seaport is experiencing space challenges the reason why the Management of the Port Authority had over the years been preoccupied with ports expansion strategies. With more efforts exerted to further increase trade volumes, this challenge would certainly increase if no solution is found. The result of limited space has among other issues led to port congestion and delays in the clearing of goods especially from the time of offloading to the exit of containers.

6) **Port Management: *It is recommended that the Management of the Ports Authority give priority to improving operations at the Seaport.***

- a) Extension of working hours from 8 to 16 hours in shifts including Saturdays.
- b) Customs and stakeholders to increase staff capacity to meet the double shift working hours.
- c) Automate all manual clearance processes within the Seaport to computerised systems.

The study reveals a series of obstacles experienced during the clearance process related to port management challenges. Key among the challenges are limited availability of berthing to accommodate vessels, limited container terminal space to accommodate the volume of import cargo and the non-existence of a computerized system to coordinate processes. Thus, good Ports Management practices (proper planning and streamlined processes) are required to ensure timelier berthing and offloading of vessels and a Yard Addressing System. Clearance process stops at 4:30 for the fact that Customs and other OGAs official working hours are 8:00am to 4:30pm.

accommodate vessels, limited container terminal space to accommodate the volume of import cargo and the non-existence of a computerized system to coordinate processes. Thus, good Ports Management practices (proper planning and streamlined processes) are required to ensure timelier berthing and offloading of vessels and a Yard Addressing System. Clearance process stops at 4:30 for the fact that Customs and other OGAs official working hours are 8:00am to 4:30pm.

7) **Capacity Building for stakeholders: *It is recommended that capacities at both operations and managerial levels in terms of supervision, planning, decision making amongst stakeholders be enhanced.***

- a) Build and enhance the capacity of Customs officers and other stakeholders at all levels.

The study reveals that the clearance of containers at the seaport is greatly influenced by both human and logistical capacity. There are limitations in technical competencies of staff to effectively operate, maintain and manage equipment.

8) **Non-receipted payments: *It is recommended for stakeholders in the clearance process at all levels – Institution, Operation and Individual desist from non-receipted payments.***

- a) Create a mechanism to institutionalize all non-receipted payments within the clearance process.

During the study, it was found out that declarants had to pay undocumented charges to Customs and OGAs at the Seaport. The payment of these non-receipted charges unfairly increases the cost of clearance and subsequently, importation. Such charges are not in-line with the Revised Arusha Declaration (2003) and are considered fraudulent.

9) **Introduction and integration of computerized systems (Single Window): *It is recommended in the medium-term that all processes be simplified, standardised, computerized and integrated through automation.***

- a) Standardise and simplify clearance processes through automation.
b) Automate all manual clearance processes for customs and stakeholders to a computerised system.
c) Fast-track upgrading of ASYCUDA++ to ASYCUDA World project which has already commenced.
d) Integrate ASYCUDA with other stakeholder's computerised system to achieve a single window.

A Single Window is an environment where economic operators electronically lodge information at a single-entry point for Customs and OGAs for the clearance and movement of goods. It has been observed that most of the operations in the clearance of goods are done manually. Different stakeholder uses isolated or standalone computerized systems. This poses a huge challenge in coordinating the various processes involved in the clearing of goods.

10) **M&E of the TRS: *It is recommended that NTFC monitor the implementation of TRS recommendation at the national level and Customs to do internal monitoring and evaluation.***

- a) NTFC to monitor the implementation of the recommendation by all stakeholders
b) Customs M&E Co mmittee to internally monitor and evaluate the implementation of the recommendation at the operational level.
c) WCO Secretariat and the Regional Office to monitor and evaluate the progress of the implementation of the recommendation.

The Gambia used “Guide to Measure Time Required for the Release of Goods - Version 3, 2018” which has an M&E phase. The NTFC has the delegated obligation of the M&E phase of the TRS recommendations. The Committee is therefore obliged to ensure that the recommendations are implemented by Customs and all other trade stakeholders in a coordinated and efficient manner. Additionally, Customs should internally monitor and evaluate the implementation of all the ongoing recommendations at an operational level.



GAMBIA REVENUE AUTHORITY

CHAPTER 5. CONCLUSIONS

As the first TRS conducted by the Gambia Revenue Authority, the study served as a bench-marking survey which helped identify the bottlenecks and advance recommendations for improvement in the container clearance process. However, the implementation of the recommendations requires the collaboration of stakeholders. Given that most of the recommendation are policy-related, it is evident that policymakers have a key role to play in the successful implementation of the recommendations. The Action Plan is attached as Appendix E.

GLOSSARY

Words	Meaning
Agency	This comprises of the Police, Staff of Gambia Ports Authority (GPA), State Intelligence Service (SIS), DLEA(G), Food Safety and Quality Authority (FSQA), Plan Protection Services (PPS), Health and Military posted at the Seaports
Assessment	Is the electronic validation of the declaration by Customs
Berthing	Is when the vessel docks into a bay of the wharf and marks the beginning of the in-port activity
Bill of lading	Is a shipping document confirming ownership of the cargo being shipped and terms of transport
Bill of lading number	It is the reference number on the bill of lading.
Broker's TIN	It is the Unique Tax Identification Number of the Broker using for the clearance of goods.
Boarding	It is the process when concerned officers embark a vessel to formally verify the crew, ship stores, documentation and hygiene before the commencement of discharging of containers.
Container Number	It is the unique identifier for a specific container that has been shipped.
Customs release	This is the completion of customs clearance formalities and the good is issued a pass to leaves the Sea Port.
Declaration channel	This is the process of electronically selecting different channels in ASYCUDA which could be Red, Yellow Blue or Green.
Drawing of gate pass	This is the preparation of a document by the Port Authority allowing the exit of a container from the Seaport following Customs approval.
Documentary check	This is the process of documentary verification when routed to the Yellow channel.
Exit note	A document generated from ASYCUDA marking the end of the declaration process and allowing removal of a container from the Seaport.
Face vetting	This is done to confirm the correctness of the documents submitted by Clearing Agents.
Free Berth	Is the period of non - payment of charges on the usage of the bay at the seaport,
Importer TIN	It is the Unique Tax Identification Number of the Importer for the clearance of goods.
Manifest	This is a list of goods listed per Bill of Lading loaded on a vessel.
Manifest number	It is a number generated from ASYCUDA following the submission of a manifest by shipping Agencies .
Non-receipted Payment	Payments made by importers or their agents to officials on which receipts are not provided .
Physical inspection	This is the process of physical examination of goods in the container when routed to the Red channel.

Words	Meaning
Query	This is when suspicions or inconsistencies arise either at valuation or examination.
Quay transfer	Is the transfer of containers from the quay to the container terminal
Receive payment of duty and taxes	Collection of revenue
Reefers Containers	Is refrigerated shipping containers use to store cold, frozen and perishable items that require temperature control.
Release of cargo from shipping lines	This is when the cargo is released by Shipping Lines after payment of their charges.
Second-hand goods	All imported goods which have already been used.
Shipping line	They are Agencies responsible for shipping containers to/from the Gambia.
Single Administrative Document (SAD) Number	It is the unique identification number generated from the ASYCUDA for processing declarations .
Send SAD to the seaport	Delivering copies of the SAD physically to the Seaport through a way- book.
Splitting	This is the process of separating copies of the SAD for filing and receipts of containers .
Start of documentary check	This marks the commencement of detailed examination of the documents of the container by Customs.
Start of valuation	It marks the commencement of verifying monetary values of goods submitted in the ASYCUDA system.
Supermarket Items	These are imported assorted containerized goods sold at Super-and mini -markets.
Terminal storage	Space where containers are stored in the Seaport.
Vessel	This is a ship or large boat use for carrying cargo goods .
Vetting red	This signals that the cargo should undergo a physical examination by Customs.
Vetting Yellow/Blue	This signals that the cargo should undergo documentary examination by Customs.
Valuation	The process of customs quantifying monetary values of goods .
Yard Ad dressing System	Container yard operations, located both at port terminals and at inland depots, aimed at reducing operational downtime.

DISCLAIMER

While the GRA, the working group and the national stakeholders have exercised due diligence in the collection, recording and analysis of data during this study, it does not without prejudice accept any liability in contract, tort or otherwise. It further does not in any way accept any loss, damage, injury, or expense, whether direct or indirect consequential arising out of the provision of the information contained in the present report of the TRS.



GAMBIA REVENUE AUTHORITY

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GAMBIA REVENUE AUTHORITY

APPENDIX A MEMBERS

Time Release Study (TRS) Steering Committee Members

1.	Mr. Yankuba Darboe	Commissioner General (Chairman)
2.	Mr. Essa Jallow	Deputy Commissioner General and Commissioner Domestic Taxes (Vice Chairman)
3.	Mr. Joseph F. Njie	Commissioner of Customs & Excise
4.	Malamin Sanyang	Director, Technical Services (GRA)
5.	Mr. Alieu Bittaye	Director Enterprise Risk Management Reforms Modernization & Information Technology (Project Director)
6.	Mr. Alhajie Saihou Denton	Director Finance & Accounting
7.	Mr. Yahya Manneh	Deputy Director Policy Planning & Research (Project Co Director)
8.	Mr. Ismaila Jallow	Deputy Commissioner Customs Operations (Project Manager)
9.	Mr. James Jatta	Deputy Director Internal Audit
10.	Mr. Yaya Drammeh	Deputy Permanent Secretary, Min of Finance & Economic Affairs
11.	Mr. Abdoulie Jammeh	Deputy Permanent Secretary Ministry of Trade, Industry, Employment & Regional Integration
12.	Mr. Bubacarr Jarju	Commissioner of Human Resources, Gambia Immigration Department
13.	Mr. Essa Jaw	Gambia Chamber of Commerce & Industry
14.	Mr. Sulayman M. Joof	President, Association of Clearing & Forwarding Agents
15.	Mr. Alhagie Jeng	The Gambia Bankers Association
16.	Mr. Abdoulie Sanneh	Gambia Police Force (GPF)
17.	Mr. Ousman Jobarteh	Managing Director, Gambia Ports Authority
18.	Mr. / Ms.	Rep. from the Gambia Transport Union
19.	Mamodou Bah	Director General Food Safety and Quality Authority
20.	Sarata Conateh	Rep. of CEO Gambia Chamber of Commerce and Industry
21.	The Inspector-General	Gambia Police Force
22.	Olimatou Danso	Gambia Maritime Administration

GRA TRS 2019 Technical Working group

1.	Mr. Ismaila Jallow	Deputy Commissioner, Customs Operations (Project Manager)
2.	Ms. Ndey Sirah Loum	Senior Customs Officer ASYCUDA Systems Administrator
3.	Mr. Samba Johm	Customs Manager, Seaport
4.	Fabba Jammeh	Director of Internal Trade, Ministry of Trade, Industry, Employment & Regional Integration
5.	Ebrima Fatty	Head of Safmarine, Maersk Line (G) Ltd
6.	Mr. Saihou Balajo	Senior Customs Officer, Valuation Unit
7.	Mr. Raphael Mendy	Customs Officer, Risk Management
8.	Mr. Omar Bojang	Customs Officer Technical Support & Monitoring Unit (Secretary)
9.	Mr. Lamin Sanneh	Director, Traffic Operations, Gambia Ports Authority
10.	Mr. Momodou Bah	Public Relations Officer Association of Clearing Forwarding Agents
11.	Mr. Essa Wally	Director of Operations, Interstate Shipping Agency
12.	Mr. Ousman Mboge	Station Officer Seaport police
13.	Mr. Lamin Marreh	Customs Office, Seaport Operations
14.	Mr. Alhagie Alieu Ceesay	Customs Sub-Officer II, Warehouse (Assistant Secretary)
15.	Mr. Sanjally Kanuteh	Senior Customs Officer, Airport Operations
16.	Ms. Binta Trawally	Customs Sub-Officer II, Post Clearance Audit
17.	Ms. Mary Johnson	Director of Compliance & Regulatory Affairs Food Safety Quality Authority
18.	Mr. Ebrima Lowe	Inter-State Road Transit Officer, Gambia Chamber of Commerce & Industry

19. Mr. Alhagie Mbye Customs Manager, Seaport Operations
20. Ms. Mariama Davies External Trade statistics, Gambia Bureau of Statistics
21. Lamin Drammeh Senior Information Technology Officer, Gambia Revenue Authority

APPENDIX B WORK PLAN

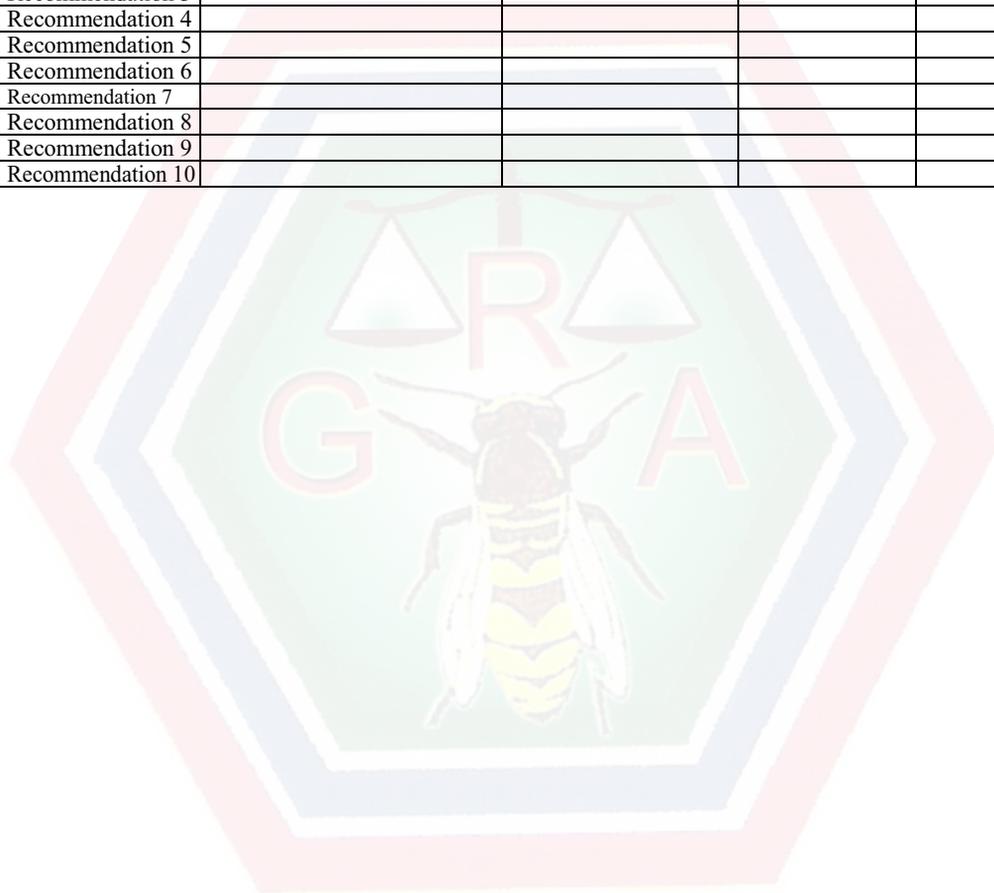
Item No.	ACTIVITIES	COMMENTS	RESPONSIBILITY	DATE	REVISED DATE
1	Preparation of the Study				
1.1	Establishment of Project Team and Work Group (WG)				
1.1.1	Executive approval to conduct TRS	<ul style="list-style-type: none"> To begin the work on the project once project funds are available 	<ul style="list-style-type: none"> CG 	<ul style="list-style-type: none"> 	
1.1.2	Establishment of the Project Team	<ul style="list-style-type: none"> To handle all GRA TRS Project 	<ul style="list-style-type: none"> GRA Project Management Office 	<ul style="list-style-type: none"> 1st Week Jan 2019 	
1.1.3	Conduct Sensitization Workshop for stakeholders	<ul style="list-style-type: none"> To Sensitize stakeholders on TRS To Select cohort for Work Group (WG) 	<ul style="list-style-type: none"> WCO TRS Project Manager & GRA TRS Project Team Manager 	<ul style="list-style-type: none"> 1st Week Jan 2019 	<ul style="list-style-type: none"> February 2019
1.1.3	Stakeholder workshop for planning of the TRS	<ul style="list-style-type: none"> To understand and map out Customs Clearance Procedure To understand and develop TRS questionnaire To define scope of TRS To develop Work Plan and assign responsibilities 	<ul style="list-style-type: none"> WCO TRS Project Manager & GRA TRS Project Team Manager 	<ul style="list-style-type: none"> 1st Week Feb 2019 	
1.1.4	1 st Meeting of the Project Team	<ul style="list-style-type: none"> Determination of TOR Review and Validation of Workshop Report Review and validation of TRS Work Plan Formation of TRS Technical Working Group (TTWG) Determination of the scope of the TRS 	<ul style="list-style-type: none"> GRA TRS Project Team 	<ul style="list-style-type: none"> 1st week Feb 2019 	
1.1.5	1 st Meeting of the work Group	<ul style="list-style-type: none"> Review and validation of Scope of the TRS Review and validation of the Process Map To build a consensus on processes to be studied Design questionnaire 	<ul style="list-style-type: none"> TTWG TTWG TTWG TTWG 	<ul style="list-style-type: none"> 1st week Mar 2019 	
1.1.6	Submission of Scope of the TRS and Process Map(s) to GRA TRS Project Management Steering Committee	<ul style="list-style-type: none"> Submission of Final Report for endorsement by Project Steering Committee 	<ul style="list-style-type: none"> TRS Project Manager 	<ul style="list-style-type: none"> 2nd Week Mar 2019 	
1.2	Planning and Methodology				
1.2.1	Determine country TRS Model (e.g. Data collection by whom and how)	<ul style="list-style-type: none"> Done concurrently with stakeholder's Workshop (Item 1.1.3 above) 	<ul style="list-style-type: none"> GRATRS Project Manager with approval from GRA TRS Project Steering Committee 	<ul style="list-style-type: none"> 2nd Week Mar 2019 	
	Determination of software for the calculations	<ul style="list-style-type: none"> Done concurrently with stakeholder's Workshop (Item 1.1.3 above) 	<ul style="list-style-type: none"> GRA TRS Project Manager with approval from GRA TRS Project 	<ul style="list-style-type: none"> 1st Week Feb 2019 	

			Steering Committee		
1.2.2	Determination of the timing and duration of TRS	<ul style="list-style-type: none"> To be done concurrently with review and validation of the Process Map (Item 1.1.5 above) 	<ul style="list-style-type: none"> TTWG 	<ul style="list-style-type: none"> 1st week Feb 2019 	<ul style="list-style-type: none"> March 2019
1.2.3	Determination of sampling method	<ul style="list-style-type: none"> To be done concurrently with review and validation of the Process Map (Item 1.1.5 above) 	<ul style="list-style-type: none"> TTWG 	<ul style="list-style-type: none"> 2nd Week Mar 2019 	
1.2.4	Submission for endorsement to TRS Steering Committee	<ul style="list-style-type: none"> To be done concurrently with submission of Workshop Report to Steering Committee (Item 1.1.6 above) 	<ul style="list-style-type: none"> GRA TRS Project Manager 	<ul style="list-style-type: none"> 2nd Week Mar 2019 	
	Press Release for commencement of TRS	<ul style="list-style-type: none"> After endorsement by TRS Steering Committee 	<ul style="list-style-type: none"> Project Manager in liaison with GRA Corporate Section 	<ul style="list-style-type: none"> 2nd Week Mar 2019 	<ul style="list-style-type: none"> 3 October 2019
1.3	Questionnaires				
1.3.1	Design data collection questionnaire (best fit)	<ul style="list-style-type: none"> To run concurrently with the Meeting of the WG (Item 1.1.5) 	<ul style="list-style-type: none"> TTWG 	<ul style="list-style-type: none"> 3rd Week March 2019 	<ul style="list-style-type: none"> 15 April to 26 August 2019
1.3.2	Pilot test the questionnaire	<ul style="list-style-type: none"> To ensure that respondents do not have any problems understanding the questions and recording their answers 	<ul style="list-style-type: none"> Few people from locations to be studied who should highlight areas they have difficulties in understanding or answering 	<ul style="list-style-type: none"> 2nd Week Mar 2019 	<ul style="list-style-type: none"> 3 to 10 October 2019
1.3.2	Determine sample size (No. of forms to be printed)	<ul style="list-style-type: none"> Dependent on size of work group and scope of the Study 	<ul style="list-style-type: none"> TTWG 	<ul style="list-style-type: none"> 2nd to 3rd Week Mar 2019 	<ul style="list-style-type: none"> 3 to 10 October 2019
1.3.3	Develop guidelines for data collection with definition (who collects, what data and how)	<ul style="list-style-type: none"> To run concurrently with the Meeting of the WG (Item 1.1.5) 	<ul style="list-style-type: none"> TTWG 	<ul style="list-style-type: none"> 2nd Week Mar 2019 	<ul style="list-style-type: none"> 3 to 10 October 2019
1.3.4	Conduct training on questionnaire	<ul style="list-style-type: none"> After the selection and notification of data collectors 	<ul style="list-style-type: none"> TTWG and appointed contracted Data Collectors Selected members of TTWG 	<ul style="list-style-type: none"> 2nd Week Mar 2019 	<ul style="list-style-type: none"> 26 to 27 August 2019
1.4	Data Collectors Training				
1.4.1	Data collection training for test run	<ul style="list-style-type: none"> To Concurrently with questionnaire training (Item No. 1.3.4) 	<ul style="list-style-type: none"> TTWG and appointed contracted Data Collectors 	<ul style="list-style-type: none"> 3rd Week Mar 2019 	<ul style="list-style-type: none"> 26 to 27 August 2019
1.4.2	Conduct test run	<ul style="list-style-type: none"> Immediately after Data collection training (Item No. 1.4.1) 	<ul style="list-style-type: none"> TTWG and appointed contracted Data Collectors 	<ul style="list-style-type: none"> 3rd Week Mar 2019 	<ul style="list-style-type: none"> 3 to 10 September 2019
1.4.3	Feedback of the test run	<ul style="list-style-type: none"> To be done concurrently with the Test Run (Item No. 1.4.2) 	<ul style="list-style-type: none"> TTWG, contracted Data Collectors and Data Collection Monitors 	<ul style="list-style-type: none"> 3rd Week Mar 2019 	<ul style="list-style-type: none"> 10 to 15 September 2019
1.4.5	Meeting of the TTWG (Fine tune Country TRS model and data collection questionnaire)	<ul style="list-style-type: none"> Immediately after Test Run (to fine tune Country TRS model and data collection questionnaire) 	<ul style="list-style-type: none"> TTWG 	<ul style="list-style-type: none"> 3rd Week Mar 2019 	<ul style="list-style-type: none"> 10 to 15 September 2019
1.4.6	Submission of Test Run findings to TRS	<ul style="list-style-type: none"> For approval 	<ul style="list-style-type: none"> TRS Project Manager 	<ul style="list-style-type: none"> 4th Week Mar 2019 	

	Project Steering Committee				
2	Collection and recording of data				
2.1	Printing of TRS questionnaire	<ul style="list-style-type: none"> To take place after the Test Run and fine tuning of the questionnaire 	<ul style="list-style-type: none"> TTWG 	<ul style="list-style-type: none"> 4th Week Mar 2019 	<ul style="list-style-type: none"> 15 September 2019
2.2	Set up daily reporting lines and mechanisms	<ul style="list-style-type: none"> To ensure that deliverables are speedily and efficiently attained during the TRS 	<ul style="list-style-type: none"> TTWG 	<ul style="list-style-type: none"> 1st Week Apr 2019 	<ul style="list-style-type: none"> 10 to 16 September 2019
2.3	Appoint officers for collecting data	<ul style="list-style-type: none"> To be done in the Meeting of 4 week of March 2019 (Item 1.4.5) 	<ul style="list-style-type: none"> TTWG 	<ul style="list-style-type: none"> 1st Week Apr 2019 	<ul style="list-style-type: none"> 27 August 10 September 2019
2.3	Appoint officers to check that all data has been recorded	<ul style="list-style-type: none"> To ensure proper records are available by the time the TTWG engages in the Data Analysis phase of the TRS. Officers for monitoring the recording of data are to be selected in the Meeting of the 4th Week of March 2019 (Item No. 1.4.5). 	<ul style="list-style-type: none"> TTWG 	<ul style="list-style-type: none"> 4th Week Mar 2019 	<ul style="list-style-type: none"> 27 August 10 September 2019
2.4	Assign Data Collection monitors to ensure correct data collection and timely submission of daily reports	<ul style="list-style-type: none"> Put in place effective monitoring mechanism to ensure the reliability and timeliness of the data being collected. 	<ul style="list-style-type: none"> TTWG 	<ul style="list-style-type: none"> 1st Week April 2019 	<ul style="list-style-type: none"> 27 August 10 September 2019
2.5	Assign data collectors to populations being studied	<ul style="list-style-type: none"> To gather the data based on the set variables. To be done concurrently with the appointment of officers to check the recording of data (item 2.3) 	<ul style="list-style-type: none"> TTWG 	<ul style="list-style-type: none"> 1st Week Apr 2019 	<ul style="list-style-type: none"> 27 August 10 September 2019
2.6	Distribution of questionnaires to the locations and populations being studied	<ul style="list-style-type: none"> To reach the selected audiences in real time. To be done after the appointment of officers 	<ul style="list-style-type: none"> TTWG 	<ul style="list-style-type: none"> 1st Week Apr 2019 	<ul style="list-style-type: none"> 27 August 10 September 2019
2.7	Manual data collection and recording	<ul style="list-style-type: none"> To collect non - electronically recorded data required for the study 	<ul style="list-style-type: none"> TTWG 	<ul style="list-style-type: none"> 2nd Week Apr 2019 	<ul style="list-style-type: none"> 16 to 27 September 2019
2.8	Electronic data Collection and insertion into data software	<ul style="list-style-type: none"> To capture only the selected variables in their required form 	<ul style="list-style-type: none"> Assigned members of TTWG 	<ul style="list-style-type: none"> 2nd to 3rd Week Apr 2019 	<ul style="list-style-type: none"> 16 to 27 September 2019
2.9	Collection of completed questionnaires	<ul style="list-style-type: none"> To increase the reliability of the results based on the studied samples. The activity should be completed by the 4th week of April 2019 	<ul style="list-style-type: none"> Assigned members of TTWG 	<ul style="list-style-type: none"> 2nd to 3rd Week Apr 2019 	<ul style="list-style-type: none"> 16 to 27 September 2019
3	Analysis of the Data and Conclusions				
3.1	Verification of the data				
3.1.1	Develop list of criteria to determine acceptability/validity of completed questionnaires	<ul style="list-style-type: none"> TTWG to set criteria during the meeting held in the 4th week of Mar 2019 (Item No. 1.4.6) 	<ul style="list-style-type: none"> TTWG 		<ul style="list-style-type: none"> 27 September to 18 October 2019
3.1.2	Appoint officers to check that all data have been properly recorded	<ul style="list-style-type: none"> TTWG design mechanism for ascertaining the proper recording of data 	<ul style="list-style-type: none"> TTWG 	<ul style="list-style-type: none"> 4th Week Mar 2019 	<ul style="list-style-type: none"> 27 September to 18 October 2019

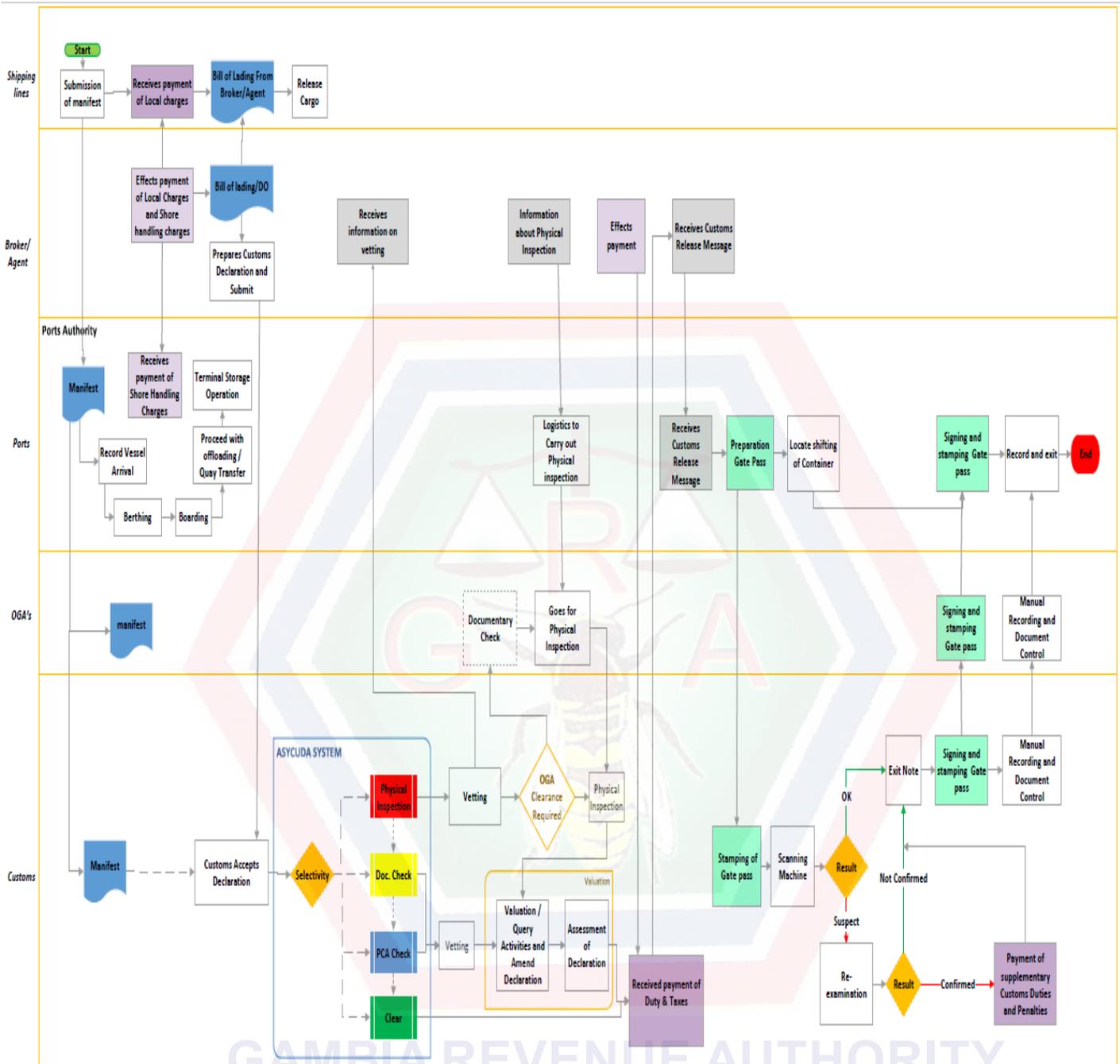
3.1.3	Check accuracy of data	TTWG to put in place mechanisms to ascertain the accuracy of the data collected	Assigned Members	4 th Week Mar 2019	27 September to 18 October 2019
3.1.4	Input all data in to software	To be assigned to competent TTWG members	Assigned members	4 th Week Mar 2019	
3.1.5	Environmental scan of location and verification of analysis with stakeholders (Report on infrastructure, communication facilities, congestion, etc.).	Post data collection assessment study	TTWG	4 th Week Mar 2019	27 September to 18 October 2019
3.1.5	Discussions with Stakeholders to discuss abnormal findings	Share with stakeholders and incorporate summary in Final Report	TTWG	4 th Week Mar 2019	
3.1.6	Stakeholder input on the results of the environmental scanning.	To obtain informed input by individuals impacted by variables being studied and review the summary of finding	TTWG with invited Stakeholders	1 st Week May 2019	27 September to 18 October 2019
3.1.7	Summary of Environmental Scan	Share with stakeholders and incorporate summary in Final Report	TTWG	1 st Week May 2019	27 September to 18 October 2019
3.2	Analysis of the data				
3.2.1	Analyze the data based on the identified sources of information	<ul style="list-style-type: none"> To be analyzed with the WCO software 	<ul style="list-style-type: none"> TTWG with support from WCO Experts 		10 to 18 October 2019
3.2.2	Statistical analysis of the data	To be analyzed with the WCO software	TTWG with support from WCO Experts	3 rd Week May 2019	10 to 18 October 2019
3.2.3	Meeting of TTWG	To ask around, identify wins and construct hypothesis for the Draft Report	TTWG with support from WCO Experts	3 rd Week May 2019	10 to 18 October 2019
				4 th Week May 2019	
3.3	Reporting (Findings and Recommendations) and Exit Meeting				
3.3.1	Determination of structure and context of the Report	To be determined by TTWG	TTWG and WCO Experts		10 to 18 October 2019
3.3.2	Write Report	To be done by nominated members of the TTWG	Nominated TTWG members with support from WCO Experts	2 nd Week Jun 2019	18 October 2019 to 14 February 2020
3.3.3	Review of the Draft Report	To be done by a selected members of TTWG	Nominated TTWG members and stakeholders with support from WCO Experts	3 rd Week Jun 2019	20 February 2020
3.3.4	Submission of Report to TRS Project Steering Committee	Depending on approval by TTWG	TRS Project Team Manager	3 rd Week Jun 2019	16 June 2020
3.3.5	Adoption of Report by Steering Committee	To be followed by preparation for Exit meeting	TRS Project Director		16 June 2020
3.3.6	Determination and timing and venue of Exit meeting	Request for financing of the event from GIZ and WCO	TRS Project Director		19 June 2020
3.3.7	Translate and design the document	Translate to French (outsource if necessary)	TTWG		30 June 2020

3.3.8	Publish the Report	<ul style="list-style-type: none"> In Ministry of Finance, Trade, National Committee on Trade Facilitation, GIZ and WCO, GRA and other Stakeholders 	<ul style="list-style-type: none"> TRS Steering Committee and Project Team 	<ul style="list-style-type: none"> 1st week June 2019 	<ul style="list-style-type: none"> 15 July 2020
3.3.9	Press Release about findings	<ul style="list-style-type: none"> Domestic and at international platforms 	<ul style="list-style-type: none"> TRS Project Director and GRA Corporate Section 	<ul style="list-style-type: none"> 4th Week June 2019 	<ul style="list-style-type: none"> 17 July 2020
4	Monitoring and Evaluation				
4.1	Monitoring of Recommendations				
4.1.1	Recommendation 1				
	Recommendation 2				
	Recommendation 3				
	Recommendation 4				
	Recommendation 5				
	Recommendation 6				
	Recommendation 7				
	Recommendation 8				
	Recommendation 9				
	Recommendation 10				



GAMBIA REVENUE AUTHORITY

APPENDIX C PROCESS MAP



APPENDIX D

11/16/2019

GAMBIA TRS WS1

Time Release Study - GAMBIA TRS WS1



(*) = Mandatory - if indicated for a **section**, mandatory questions for the section must be completed / if indicated for a **question**, the question must be completed if the section is used

Section A: Identification (*)	
1. Office (01 BJ) (*)	
2. Shipping Line (*)	Maersk Line <input type="checkbox"/> MSC <input type="checkbox"/> CMA/CGM <input type="checkbox"/> Ballore <input type="checkbox"/> Others <input type="checkbox"/>
3. B/L Number (*)	
4. Broker TIN Number (*)	
5. Importer's TIN Number (*)	
6. Type of Loading (*)	LCL <input type="checkbox"/> FCL <input type="checkbox"/>
7. Type of Importation (containerized) (*)	New Merchandize <input type="checkbox"/> Supermarket Items <input type="checkbox"/> Second Hand Goods <input type="checkbox"/> Reefers <input type="checkbox"/> Rice <input type="checkbox"/> Cement <input type="checkbox"/> Food Stuffs <input type="checkbox"/>
8. Manifest Number (*)	
9. SAD Number (*)	
10. Container number (*)	
Section B: Pre Arrival Submission	
11. Manifest Submission (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
12. Payment of Local Charges (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
13. Release of Cargo from shipping lines (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
14. Payment of Shore handling charges	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
15. SAD submission (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section C: Vessels, Goods Arrival And Storage	
16. Vessel Arrival (In port) (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
17. Berthing (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
18. Boarding Notification Customs (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
19. Boarding Notification Immigration (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
20. Boarding Notification Health (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

https://members.wcoomd.org/trs/Print_survey.asp?s=25255

1/4

21. Boarding Notification FSQA (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
22. Boarding Notification DLEAG	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
23. Boarding Notification Police	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
24. Start of Boarding (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
25. End of Boarding (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
26. Start of vessel Offloading (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
27. Quay Transfer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
28. End of Vessel Offloading (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
29. Start of Terminal Storage Operation (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
30. End of Terminal Storage Operation (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section D: Processing By Customs	
31. Customs Accepts Declaration / Face Vetting (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
32. Declaration Channel (*)	Red <input type="checkbox"/> Yellow <input type="checkbox"/> Blue <input type="checkbox"/> Green <input type="checkbox"/>
33. Vetting Y/B	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
34. Start of Documentary Check: Longroom (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
35. End of Documentary Check: Longroom (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
36. Start of Valuation (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
37. End of Valuation	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
38. Query Amendment	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
39. Assessment (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
40. Vetting R (Ref: Section D Question 44)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
41. Send SAD to Seaport (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
42. Receive SAD at Sea Port (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
43. Broker Request SAD at Seaport (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
44. Start of Physical Inspection	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
45. End of Physical Inspection	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
46. Sub Processes : Query and Amendment / Valuation / Assessment (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
47. Rerouting	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

48. Receive Payment of Duty and Taxes (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
49. Splitting (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
50. Customs Release (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
51. Start of Scanning	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
52. End of Scanning	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
53. Exit Note	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section E: OGA./MDA Inspection (*)	
54. Agency (Police)	Yes <input type="checkbox"/> No <input type="checkbox"/>
55. Agency (SIS)	Yes <input type="checkbox"/> No <input type="checkbox"/>
56. Agency (DLEAG)	Yes <input type="checkbox"/> No <input type="checkbox"/>
57. Agency (FSQA)	Yes <input type="checkbox"/> No <input type="checkbox"/>
58. Agency (PPS)	Yes <input type="checkbox"/> No <input type="checkbox"/>
59. Agency (Health)	Yes <input type="checkbox"/> No <input type="checkbox"/>
60. Agency (military)	Yes <input type="checkbox"/> No <input type="checkbox"/>
61. OGA/MDA Documentary Check (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
62. Start of OGA/MDA Inspection (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
63. End of OGA/MDA Inspection (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
64. Drawing of Gate-Pass (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
65. Loading of Container unto truck (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section F: Processing After Customs Release (*)	
66. Start Gate Pass Stamping By Delivery and Docs Office (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
67. End Gate Pass Stamping By Delivery and Docs (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
68. Start Gatepass Stamping By OGAs/MDAs (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
69. End Gatepass Stamping By OGAs/MDAs (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
70. Container Exit Ports	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

(*) = Mandatory - if indicated for a **section**, mandatory questions for the section must be completed / if indicated for a **question**, the question must be completed if the section is used

Appendix E Action Plan

No.	(1) Activities	(2) Reference to substantial measure in the WTO TFA	(3) Outputs (national and international instruments)	(4) Parties responsible	(5) Potential time frame for implementation			(6) Comments
					Short-term	Medium-term	Long-term	
1	<p>Apply a Risk Management System</p> <p>a) Lodging of cargo manifest and automated security risk assessment prior to the arrival of vessels</p> <p>b) Periodic review and update of profiles in the ASYCUDA.</p> <p>c) Conduct training seminars and sensitization programs for both internal and external stakeholders.</p> <p>d) Risk assessment to determine scanning of containers.</p> <p>e) Build and engage capacity of officers on risk management including Analytical skills</p>	Article 7	Improved data quality, better allocation of resources and efficient control of international trade at the seaport.	Gambia Revenue Authority, Police, State Intelligence services, FSQA	X			<p>Should start by September 2020</p> <p>Should start by December 2020</p> <p>Should start by December 2020</p> <p>Should start by January 2021</p> <p>Should start September 2020</p>
2 a)	<p>Adopt PCA Measures</p> <p>a) Training staff and operators on documenting procedures</p> <p>b) Build and enhance capacity of officers on Post Clearance Audit procedures and accounting skills</p> <p>c) Conducting Desk Audits and Field Audits</p> <p>d) Trusted traders to be allowed Payment of duties and taxes after release</p>	Article 7.5	Voluntary compliance, increased compliance level and competitiveness in International trade	Gambia Revenue Authority, Police, State Intelligence services, FSQA	X	X		<p>Should start September 2020 to March 2021</p> <p>Should start September 2020 to March 2021</p> <p>Should start September 2020</p> <p>Should start March 2021</p>
2 b)	<p>AEO</p> <p>a) Trusted traders to be allowed Payment of duties and taxes after release</p>	Article 7.7	Low rate of physical inspections, rapid release	Gambia Revenue Authority,		X		Should start March 2021

No.	(1) Activities	(2) Reference to substantial measure in the WTO TFA	(3) Outputs (national and international instruments)	(4) Parties responsible	(5) Potential time frame for implementation			(6) Comments
					Short-term	Medium-term	Long-term	
	<ul style="list-style-type: none"> b) AEO policy formulation and procedures development c) Legal AEO framework developed and ratified d) AEO Standard Operating procedures & Selection Criteria completed and approved e) AEO benefits agreed (e.g. pre-clearance, guarantee waiver) 		time, a single customs declaration for all imports or exports in a given period, mutual recognition programs	Police, State Intelligence services, FSQA		X	x	<ul style="list-style-type: none"> Should start April 2021 Should start October 2021 November 2021 to April 2022 May 2022
3	Investment on Ports Operation Equipment: <ul style="list-style-type: none"> a) 20 Terminal Tractor Trailers b) 16 Reach Stackers c) 4 Empty Container Handlers d) Semi-annual Training of Operators on use of Equipment 	Article 8.1	Better arrival rate, less waiting time, quicker service time, more tons per gang time	Gambia Ports Authority, Ministry of Finance	X x x x	X x x x	X x x	<ul style="list-style-type: none"> September 2020 to December 2024
4	Jetty Extension: <ul style="list-style-type: none"> a) Fast track repairs and maintenance of existing jetty b) Fast track jetty extension by 200 meters, width of ca. 40 meters, additional access trestle (by pass) for repairs of other sections c) Build additional Jetties at the Seaport d) Allow private investors to build other Jetties outside the Seaport 	Article 8.1	Increased competitiveness and increased potential to capture more market share		X	X	X x	<ul style="list-style-type: none"> September 2020 to December 2021 2021 to December 2022 2024 2022
5	Port Expansion: <ul style="list-style-type: none"> a) Create more dry or inland ports through private or public ownership, or public private partnership. b) Strategize the movement of goods to dry ports or inland. c) Fast-track the expansion of the Seaport landside which is part of the Seaport five-year Business plan. 	8.1	Reduced in-port capacity problems, relieved port area, reduction in sea and inland traffic bottleneck, improved effectiveness and efficiency of the logistical chain	Gambia Ports Authority, Gambia Revenue Authority, Police, OGAs & Private Sector	X x		X x	<ul style="list-style-type: none"> Should start by September 2020 Should start by January 2022 to 2024 2023 to December 2024
6	Port Management	8.1						

No.	(1) Activities	(2) Reference to substantial measure in the WTO TFA	(3) Outputs (national and international instruments)	(4) Parties responsible	(5) Potential time frame for implementation			(6) Comments
					Short-term	Medium-term	Long-term	
	<p>d) Extension of working hours from 8 to 16 hours (from 8am to 12midnight) shifts including Saturdays (8am to 4pms).</p> <p>e) Customs and stakeholders to increase staff capacity to meet the double shift working hours.</p> <p>f) Automate all manual clearance processes within the Seaport to computerised systems.</p>		<p>Increased port traffic, expanded opportunities for national and international traders, increased competitiveness</p> <p>Streamline documentary and administrative formalities</p>		x			<p>Should start by December 2020</p> <p>Should start by November 2020</p> <p>Should Start by September 2020</p>
7	<p>Capacity Building for stakeholders</p> <p>a) Brokers</p> <p>b) Customs</p> <p>c) Ports</p> <p>d) OGAs</p>	8.1			X	X	X	Should Start by January 2021
8	<p>Non-receipted payments</p> <p>Create mechanism to institutionalize all non-receipted payments to receipted payments within the clearance process</p> <p>i. Identification of burdensome procedures, red tape and duplicated process</p> <p>ii. Identification and elimination of facilitation fees.</p> <p>iii. Aligning interagency codes of conduct.</p> <p>iv. Augmenting salaries</p> <p>v. Trainings on ethical and professional standard</p>	6.2	<p>Reduction in revenue leakage and fraud, trader compliance with customs and other national laws, increased inter agency trust, increased FDI, international trade and economic growth;</p>	GRA & OGAs	x			<p>Should Start by February 2021</p> <p>Should Start by May 2021 to June 2021</p> <p>Should Start by July 2021 to November 2021</p> <p>Should Start by January 2022</p> <p>Should Start by December 2021</p>
9	<p>Introduction and integration of computerized systems (Single Window)</p> <p>a) Fast track upgrading of ASYCUDA++ to ASYCUDA World project.</p>	10.4	<p>increase in government revenue, , improved efficiency in resource allocation, better trade</p>			X		From 16 th August 2016 to May 14 2021

No.	(1) Activities	(2) Reference to substantial measure in the WTO TFA	(3) Outputs (national and international instruments)	(4) Parties responsible	(5) Potential time frame for implementation			(6) Comments	
					Short-term	Medium-term	Long-term		
	<ul style="list-style-type: none"> - Procuring all required hardware and software - Document Business Process AS-IS - Training of Functional Team on BPR - Re-engineer the Customs business process - Awareness programs - Training of the Technical Team - Install all required hardware/software for the ASYCUDA World - Customise ASYCUDA World to meet the BPR requirement - Test all the functions of the newly built system <p>b) Integrate ASYCUDA with other stakeholder's computerised system to achieve single window.</p> <ul style="list-style-type: none"> - Collaboration between Customs and OGAs to simplify import procedures and data flows - Inter-Agency Mutual Agreements for exchange of information - Standardized information and documentation - Mandate for single entry point - Standardise and simplify clearance processes through automation. - Automate all manual clearance processes for customs and stakeholders to a computerised system. 		statistics, faster clearance times, a more transparent and predictable process, , reduced corruption,	GRA & OGAs,		X			
10	<p>M&E of the TRS</p> <p>a) NTFC to monitor the implementation of the recommendation by all stakeholders</p> <p>b) Customs M&E Committee to internally monitor and evaluate the implementation of the recommendation at operational level.</p> <p>c) WCO Secretariat and the Regional Office to monitor and evaluate the progress of the implementation of the recommendation</p>	23.2	Institutional arrangements	NTFC, GRA, WCO Regional Office and Secretariat	X			Should Start by August 2020	
						X		Should Start by July 2020	
					X			Should Start by September 2020	