



# Time Release Study 2019 Lao PDR

## Final Report

June 2019

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## Abbreviations

ASEAN	Association of Southeast Asian Nations
ASYCUDA	Automated System for Customs Data
ERIA	Economic Research Institute for ASEAN and East Asia
GoL	Government of the Lao People's Democratic Republic
OGA	Other Government Agency
TRS	Time Release Study
WCO	World Customs Organization
WTO	World Trade Organization

## Executive Summary

Trade facilitation is a priority of the Government of Lao PDR (GoL) in economic development agenda. The government is aiming at building conducive business climate to attract foreign investment and enhancing integration with ASEAN and other neighboring countries.

Exports from Lao PDR have increased since 2009, driven by extractive industries such as hydropower and mining. The Government, with support from development partners, is also focused on diversifying the country's export portfolio while supporting the smooth entry of imports, including consumables and inputs needed by domestic industries. The GoL recognizes that continued progress in these areas is vital for consistent growth of the Lao economy.

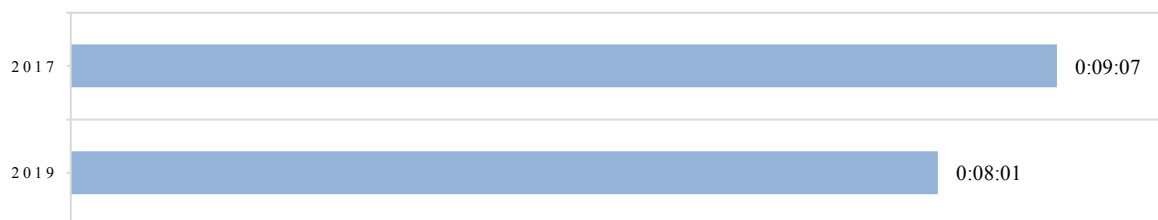
The continued improvement of customs procedures and performance is essential to hasten ASEAN integration and seamless movement of goods. Delivering efficient and predictable customs processes is important for the success of Lao businesses as they take on the challenge and opportunity of competing in the free-trade regional marketplace.

This Time Release Study (TRS) analyzes the means and standard deviations of key time intervals at each checkpoint in order to understand efficiencies and delays in the customs process, as well as provide brief recommendations on how to improve clearance process times.

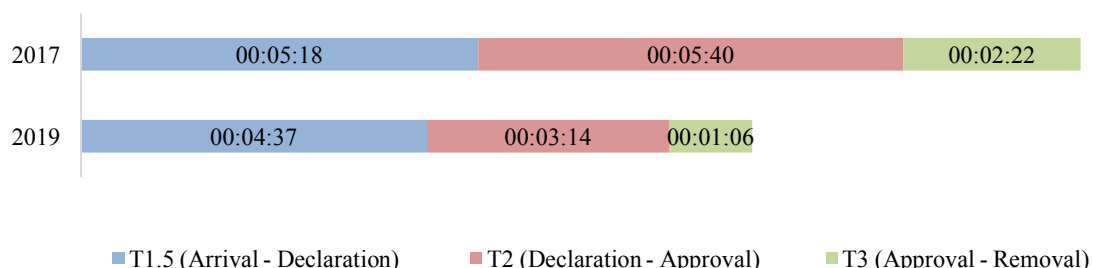
### Key Findings of the study

- Lao Customs was able to meet the target as the average time for cargo clearance in Lao PDR came down by 10% from nine hours and seven minutes in 2017 to eight hours and ten minutes in 2019. This was an impact of a number of reforms undertaken recently, such as introduction of e-payment application – SMART-Tax and e-manifest module, which need to be consolidated further and capitalized for achieving the desired impact.

**Figure 1: The average time for cargo clearance in Lao PDR**



**Figure 2: The average time of key intervals**



- The mean clearance time was found to be 9 hours 16 minutes for import; 5 hours 16 minutes for export; and, 3 hours 36 minutes for transit shipments.
- As compared to 2017, clearance time of import and transit shipments reduced by 4% and 47% respectively. However, it increased (by 25%) in case of exports. Clearance time of exports

went up as they were subjected to enhanced checks, including X-Ray scanning in order to strictly enforce the ban imposed on export of semi-processed wood products.

- It was also observed that the low risk, green lane/channel consignments took longer to clear, as border offices often subjected them to rigorous examination to prevent misuse of green lane facility since the risk profiles in the system were not up to date.
- At few places, it was noticed that officers granted release orders even before goods were subjected to examination. This was perhaps a result of the flow of goods being unsynchronized with the process flow in the system due to logistic constraints.
- A lack of coordination among Customs and other government agencies (OGAs) at the border was resulting into multiple inspection of goods by different agencies and causing avoidable delay in clearance. In general, OGAs were exercising their checks before the lodgment of customs declarations in the system, which reflected in the time taken at T1.5 stage, which accounted for almost half of the overall clearance time, i.e. a mean time of 4 hours 37 minutes on T1.5 out of 8 hours 10 minutes on T0, i.e. the total time taken on clearance.
- Another factor that contributed to delay in clearance of imports was the non-operationalization of pre-arrival clearance despite having adequate legal provisions to this effect. The automated system of processing put in place by Customs was not being fully utilized as pre-printed customs declaration form and hard copy of supporting documents were essential requirements to start processing of customs declarations.

### **Major Recommendations**

- **Improvement of risk management functions-** Risk profiles need be updated with upgradation of the risk management regime. This is needed to correctly analyze and identify low, medium and high risk shipments for feeding into the ASYCUDA selectivity module for their accurate categorization into green, yellow and red lanes. It is extremely important to reduce the percentage of border examination in order to use our resources efficiently and focus the efforts on high-risk consignments. Further, the system could be made more efficient by integrating the risk management profiles using the risk inputs of various other border agencies like food & drugs and plant & animal quarantine authorities.
- **Allowing online submission of Customs declarations-** Allowing registered users to make web-based submission of declarations and supporting documents from remote locations, i.e. from their offices and homes by using own computers. It may also entail allowing use of digital signatures for enabling online submission of declarations.
- **Eliminating submission of pre-printed ACCD forms and hard copies of supporting documents-** The requirement of submitting pre-printed signed declarations and hard copies of supporting documents must be eliminated to make it paperless and remove this redundant process.
- **Starting pre-arrival processing by doing away with face-vetting-** Face-vetting or validation of declarations which is done by customs to begin processing is an unnecessary hurdle in pre-arrival processing. This is being done once the hard copies of the declaration and supporting documents are received and matched by customs. It's is not warranted at all once the declaration is submitted using digital signature.
- **Improved coordination among customs and other border agencies for joint inspection-** if goods need be inspected, the border agencies must coordinate with each other to have a joint inspection to save time, instead of doing them separately. It could be made more efficient by having an integrated framework of risk management and border clearance using Customs' ASYCUDA platform.
- **Use of Single Window for greater harmonization & efficiency-** Line departments issuing licenses and technical authorizations need be linked with Customs through the National Single

Window (NSW) for enhancing efficiency of control and reducing clearance and compliance time. The NSW pilot started for import of automobiles must be scaled up to include other major commodities too. If possible, this component could also be captured in the future time-release studies.

## 1.Introduction

The launch of the ASEAN Economic Community (AEC) in 2015 places renewed focus on the potential benefits of intra-regional trade. In order to take full advantage of these opportunities, the Lao PDR is striving to enhance connectivity with its principal trading partners through improved trade and transport facilitation. The optimal goal is to transform Lao PDR from a “land locked” to a “land linked” country.

In this context, Lao Customs Department (LCD) has made a heavy investment to automate customs processing, streamline procedures, eliminate duplication and redundancy, reduce transaction costs and clearance times, and increase transparency and accountability. One of the key reforms to customs administration has been the introduction of the Automated System for Customs Data (ASYCUDA) World system. This system now operates in all international customs checkpoints in the Lao PDR, covering more than 90% of the country’s cross-border trade since mid-2015.

Lao Customs ambitiously set a goal of reduction of cargo clearance time at least 10% between 2017 and 2020. The Time Release Study (TRS) has been conducted periodically to measure the changes in time required for cargo clearance.

The main objectives of this study are:

- to measure the overall performance of Customs and other stakeholders’ business process at the border crossings;
- to identify bottlenecks in cross-border trades and/or constraints affecting release of goods in order to take corrective action for further improvement of clearance process;
- to identify opportunities for trade facilitation improvement;
- to publish the average release time for goods clearance as stipulated in the WTO Trade Facilitation Agreement; and
- to provide the release times for goods clearance to the Economic Research Institute for ASEAN and East Asia (ERIA), which will further utilize the result this TRS for conducting an analysis on trade transaction cost in ASEAN.

This Time Release Study (TRS) provides an important tool to measure the impact on checkpoint clearance times of recent and ongoing customs reforms, and thus serve as a valuable input to evaluate the effect of various trade facilitation initiatives. The results of this TRS are compared to similar studies undertaken in the Lao PDR in 2009, 2012, 2016 and 2017.

Lao Customs referred to the WCO Guide to Measure the Time Required for Release of Goods, version 3, released in 2018. First, the TRS working group was established to conduct the study. The working group determined the scopes and developed the action plan. Second, the data collection was carried out at all selected offices simultaneously. Third, the data was compiled and analyzed by using WCO TRS software, and Fourth, the report was developed to illustrate findings, and recommendations for improving the cargo clearance procedures.

## 2. Methodology

### 2.1. Establishment of Working Group

The Working Group was established by the Minister of Finance in December 2018. The Director General of Lao Customs Department was nominated to lead the Working Group, which comprised of six government agencies and two representatives from private sectors. The full composition of 2019 TRS Working Group can be seen at Annex 1. Customs officers from all selected offices were also invited to join the Working Group.

The Working Group was assigned to conduct the TRS in 2019 and present the result to the Minister of Finance. The Working Group was responsible for developing the work plan, determining the scope and methodology, developing questionnaires, collecting data, analyzing the data and reporting.

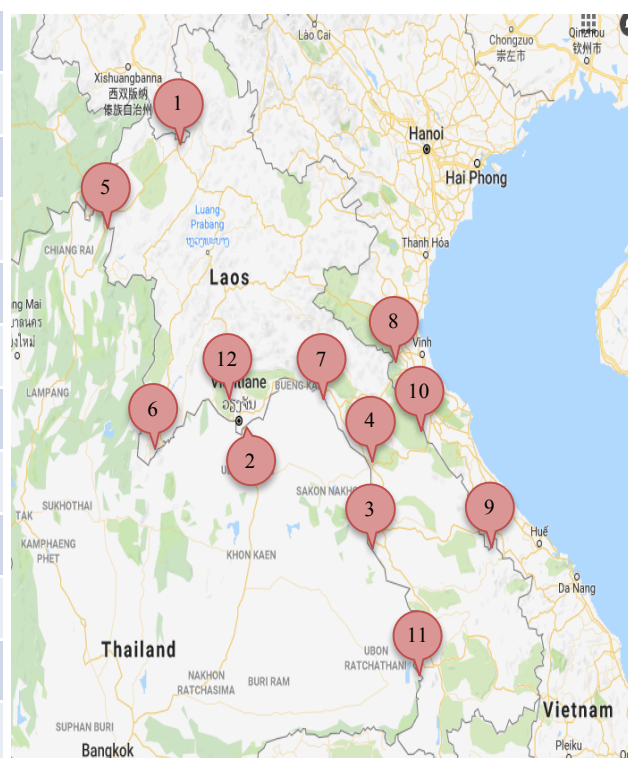
### 2.2. Scope of the Study

The Working Group held its first meeting on 7 February 2019 to consider the scope, methodology and work plan proposed by customs. After the discussion, the Working Group agreed on following scope and methodology:

Twelve customs offices were selected to take part in the 2019 TRS. The trade transaction at these customs offices covered more than ninety percent of the total cross-border trade across the country. The selected offices are:

**Table 1: Selected Customs Offices**

1	Boten International Checkpoint
2	Friendship Bridge 1 International Checkpoint
3	Friendship Bridge 2 International Checkpoint
4	Friendship Bridge 3 International Checkpoint
5	Friendship Bridge 4 International Checkpoint
6	Nam Heuang International Checkpoint
7	Pak San International Checkpoint
8	Nam Phao International Checkpoint
9	Dansavan International Checkpoint
10	Na Phao International Checkpoint
11	Vang Tao International Checkpoint
12	Wattay International Airport Checkpoint



There were ten customs offices, which participated in the 2017 TRS. In comparison, in 2019 TRS two additional customs offices were included, namely Paksan International Checkpoint and Namphao International Checkpoint.



## 2.3.Planning

The 2019 TRS was conducted in four phases:

### *Phase 1: Survey Preparation*

As a first step, the TRS working group determined the approach, methodology, and planning for the 2019 TRS.

It was agreed to carry out data collection simultaneously at all selected customs offices, between 13 and 23 of February 2019 by using questionnaires for time records. All types of shipments (import, export and transit) and all transactions were included in the study.

The questionnaires were designed to capture general information and time interval as follows:

- **T0: Arrival-Removal** is the overall interval between the arrival of a shipment at the checkpoint and its removal.
- **T1: Arrival-Unloading** is the interval between the arrival of a shipment at the checkpoint and the end of unloading at the warehouse.
- **T1.5: Arrival-Declaration** is the interval between the arrival of the shipment at the checkpoint and the lodgment of customs declaration.
- **T2: Declaration-Approval** is the interval between the initial lodgment of the customs declaration and the granting of approval to remove the shipment.
- **T3: Approval-Removal** is the interval between the granting of approval for removal and the physical removal of the goods from the customs checkpoint.

The 2019 TRS also included the clearance process of non-customs agencies, which were based at the border checkpoint and carried out their operational control on cargo clearance.

A training on usage of WCO TRS Software was conducted by the LCD Head Office. Customs officers working at the selected customs offices were taught how to use the software to capture the data from the paper questionnaire. The questionnaire form can be seen at Annex 2.

### *Phase 2: Data collection*

Orientation workshops were held at each customs office to introduce how to fill the questionnaire to all stakeholders.

Having circulated the questionnaires to all selected customs offices, the data was collected in ten consecutive days (13 to 23 of February 2019). The questionnaires were filled out by brokers, customs officers, officers of OGAs, importers, exporters, freight forwarders and transporters during the clearing process.

### *Phase 3: Data entry and Analysis*

After collecting the filled forms, customs officers captured the data in the WCO online TRS software and submitted it to the LCD head office. The paper forms were also sent to the head office for varication purpose.

The data analysis was conducted to measure the time taken by shipments to pass through key stages of the customs clearance process. In 2019 TRS, several measures were used to analyze the data. The time measurements used are:

- Mean (or average)
- Minimum

- Maximum
- Standard deviation (a measure of dispersion)
- 25<sup>th</sup> percentile
- 75<sup>th</sup> percentile

The data was analyzed at two levels, namely overall analysis for nationwide data and specific analysis for each customs office.

#### *Phase 4: Reporting*

The team in the LCD head office was responsible for developing the report of 2019 TRS. The TRS Working Group reviewed and provided comments to the draft report before it was submitted to the Director-General of Customs for endorsement.

### 3.Data Collection

There were 2,369 forms collected and submitted to the LCD head office. After verifying all forms, it was found that 389 forms were invalid because they were filled incorrectly and/or incompletely.

**Table 2: Data collection**

Customs Office	Number of valid forms
Boten	481
Friendship Bridge 1	448
Friendship Bridge 2	172
Friendship Bridge 3	17
Friendship Bridge 4	191
Nam Heuang	129
Pak San	47
Nam Phao	123
Dansavan	46
Na Phao	35
Vang Tao	180
Wattay Airport	111
Total	1980

Every customs office had also sent brief reports on data collection. During the data collection irregularities were reported as some offices encountered internet connection failure, power outage and/or infrastructure construction going-on that affected the cargo clearance.

## 4. Analysis

The WCO TRS online software was used for analysis on statistical values including minimum, maximum, mean, 25<sup>th</sup> percentile, 75<sup>th</sup> percentile and standard deviation.

### 4.2 T0: Arrival - Removal

T0: Arrival-Removal measures the time between the arrival of a shipment at the border checkpoint, and final removal from the checkpoint. As such it measured the overall clearance time.

The **Mean** time interval for the arrival to removal across all 12 checkpoints was **eight hours and ten minutes (00:08:10)**, which is 10% lower than 00:09:07 in 2017. The T0 Mean time interval decreased in six checkpoints, but increased in four checkpoints. The highest T0 Mean was at Wattay Airport, which was twenty-six hours and twenty minutes.

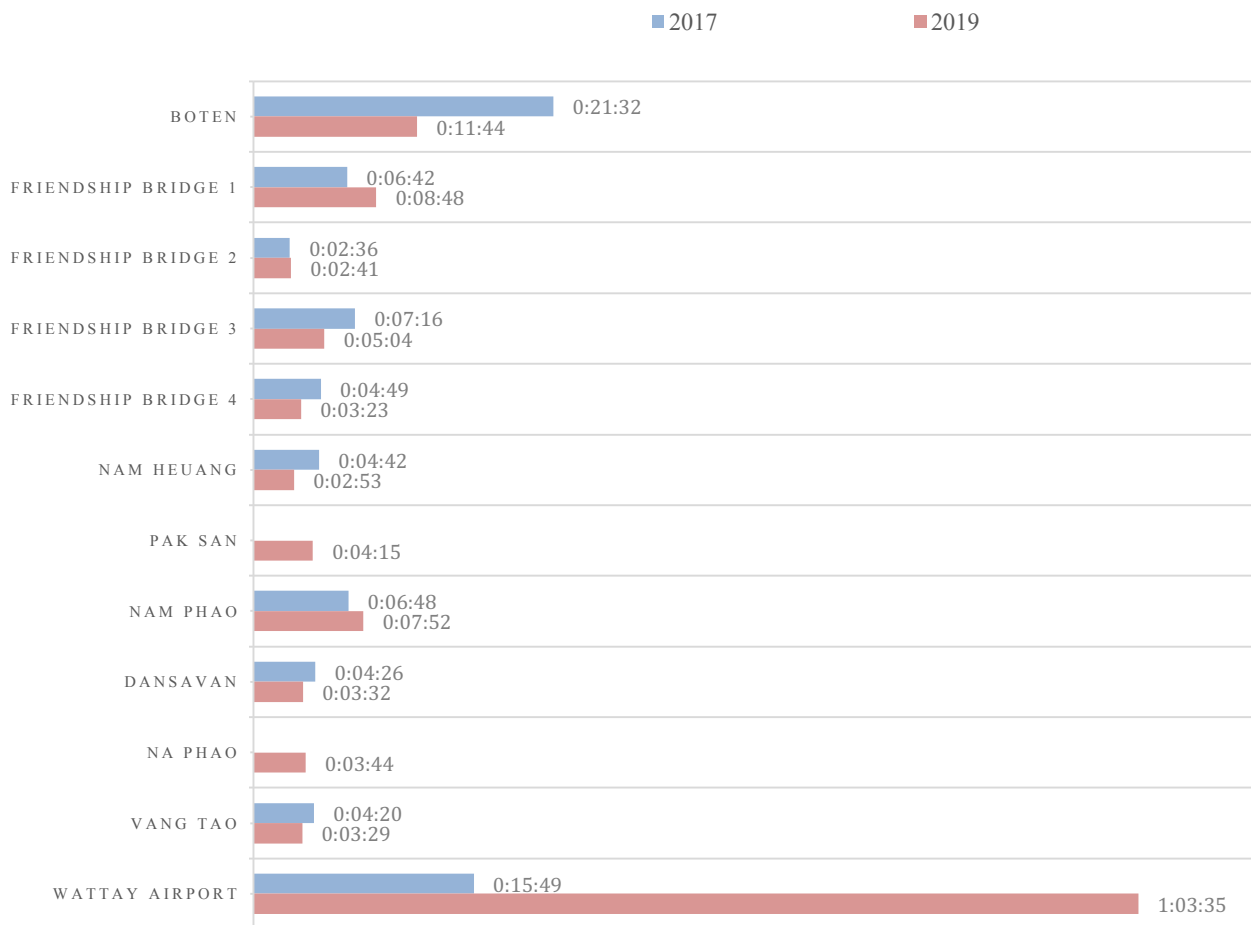
**Table 3: Intervals for T0: Arrival-Removal, By Checkpoint**

	N	Min	Max	Mean	25P	75P	SD	Mean in 2017	Changes
Boten	481	00:00:49*	05:19:10	<b>00:11:44</b>	00:03:10	00:18:47	00:15:03	<b>00:21:32</b>	- 45%
Friendship Bridge 1	448	00:01:03	09:02:50	<b>00:08:48</b>	00:03:34	00:05:55	00:21:29	<b>00:06:42</b>	+ 32%
Friendship Bridge 2	172	00:00:05	01:02:30	<b>00:02:41</b>	00:01:00	00:03:50	00:02:55	<b>00:02:36</b>	+ 3%
Friendship Bridge 3	17	00:01:40	00:08:00	<b>00:05:04</b>	00:03:00	00:06:30	00:02:01	<b>00:07:16</b>	- 30%
Friendship Bridge 4	191	00:00:18	01:04:25	<b>00:03:23</b>	00:01:45	00:04:16	00:03:13	<b>00:04:49</b>	- 30%
Nam Heuang	129	00:00:35	00:19:05	<b>00:02:53</b>	00:01:21	00:03:58	00:02:14	<b>00:04:42</b>	- 39%
Pak San	47	00:01:10	01:04:00	<b>00:04:15</b>	00:02:35	00:04:05	00:04:47	-	-
Nam Phao	123	00:00:40	03:04:00	<b>00:07:52</b>	00:02:45	00:07:15	00:09:55	<b>00:06:48</b>	+ 16%
Dansavan	46	00:01:00	00:10:00	<b>00:03:32</b>	00:01:50	00:04:55	00:02:29	<b>00:04:26</b>	- 20%
Na Phao	35	00:00:14	02:01:10	<b>00:03:44</b>	00:00:50	00:02:35	00:08:29	-	-
Vang Tao	180	00:00:40	00:08:05	<b>00:03:29</b>	00:02:35	00:04:20	00:01:19	<b>00:04:20</b>	- 20%
Wattay Airport	111	00:01:10	07:22:10	<b>01:02:20</b>	00:15:00	01:03:40	01:03:35	<b>00:15:49</b>	+ 74%
Total	1980	00:00:05	09:02:50	<b>00:08:10</b>	00:02:35	00:06:05	00:15:37	<b>00:09:07</b>	- 10%

\* (day:hour:minute)

“25P” is 25<sup>th</sup> percentile; “75P” is 75<sup>th</sup> percentile; “SD” is Standard Deviation.

**Figure 3: Intervals for T0 in 2017 and 2019 Mean measurements**



In 2019, the **25<sup>th</sup> percentile (25P)** was 00:02:35 (meaning that 25% of all shipments are below 00:02:35) and the **75<sup>th</sup> percentile (75P)** was 00:06:05 (meaning that 75% of all shipments are above 00:06:05). In other words, half of all observations are between 00:02:35 and 00:06:05. This range is smaller than the 00:01:55 to 00:07:14 range reported in 2017.

The largest increase in Mean time interval was at Wattay Airport (+74%), followed by, Friendship Bridge 1 (+32%), Nam Phao (+16%) and Friendship Bridge 2 (+3%).

**Standard Deviation** is a measure of the dispersion of data. The larger the standard deviation, the greater the variance of time intervals around the Mean. When the standard deviation is larger than the Mean, a dataset can be considered to be widely dispersed. In the 2019 TRS, the standard deviation for T0 was larger than the Mean at 8 of the 12 checkpoints, and for the dataset as a whole. The standard deviation increased by 17% in 2019, from 00:13:18 in 2017 to 00:15:37 in 2019.

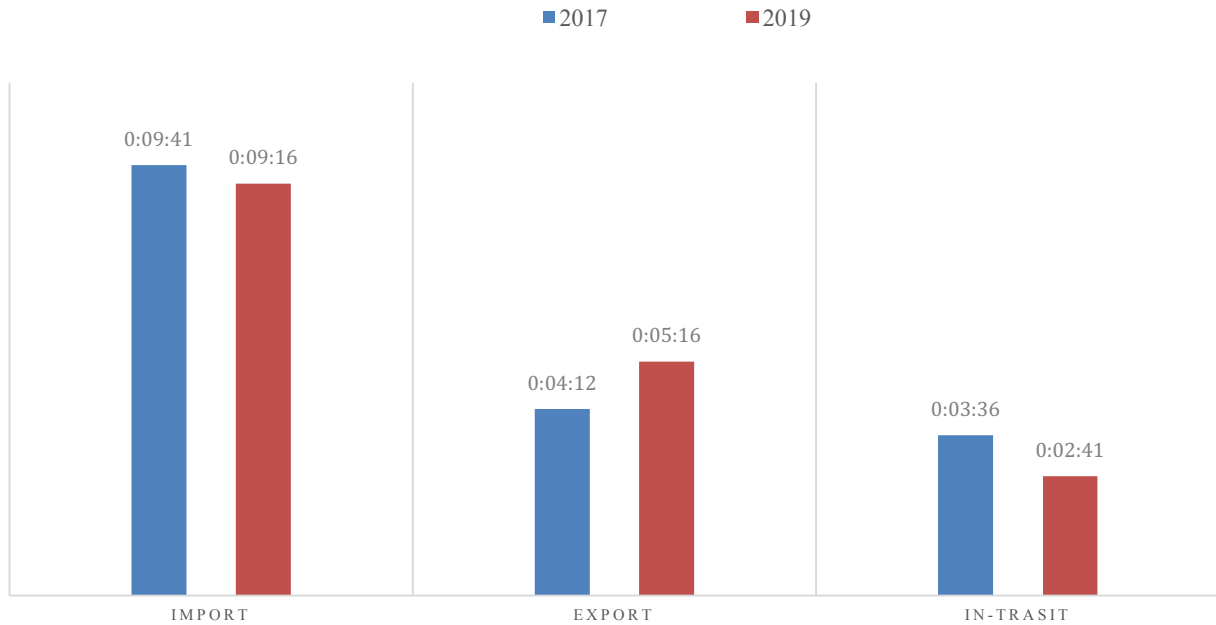
#### 4.1.1 Clearance times by type of shipment

The clearance interval from arrival to removal was compared based on whether a shipment was an import, export or in-transit (clearance of transit shipment at the entry checkpoint). Among the three types, in-transit shipment had the shortest time intervals (Mean 00:03:36), followed by exports (Mean 00:05:16) and imports (Mean 00:09:16). Compared to 2017, the Mean for imports and in-transit declined by 4% and 47% respectively, while that for exports increased by 25%.

**Table 4: Intervals for T0, by type of shipment**

	N	Min	Max	Mean	SD	Mean in 2017	Changes
Import	1532	00:00:05	09:02:50	<b>00:09:16</b>	00:17:20	<b>00:09:41</b>	- 4%
Export	197	00:00:20	01:21:45	<b>00:05:16</b>	00:06:14	<b>00:04:12</b>	+ 25%
Transit	251	00:00:14	02:01:10	<b>00:03:36</b>	00:04:29	<b>00:06:45</b>	- 47%
Total	1980	00:00:05	09:02:50	<b>00:08:10</b>	00:15:37	<b>00:09:07</b>	- 10%

**Figure 4: T0, by type of shipment: 2017 and 2019 Mean measurements**



#### 4.1.2 Clearance times by risk category

The clearance interval from arrival to removal was compared for shipments based on the initial risk category assigned. Customs is the only government border authority introducing risk management to importation. There are 3 risk categories namely: low risk (Green), moderate risk (Yellow), and high risk (Red).

- Green is the low risk category. The declaration is subjected neither to detailed supporting document check nor physical inspection.
- Yellow is the moderate risk category. The declaration is subjected to a detailed supporting document check. Following the document check, if suspicion is found, a physical inspection may be conducted.
- Red is the high risk category. The shipment is subjected to document check and physical inspection.

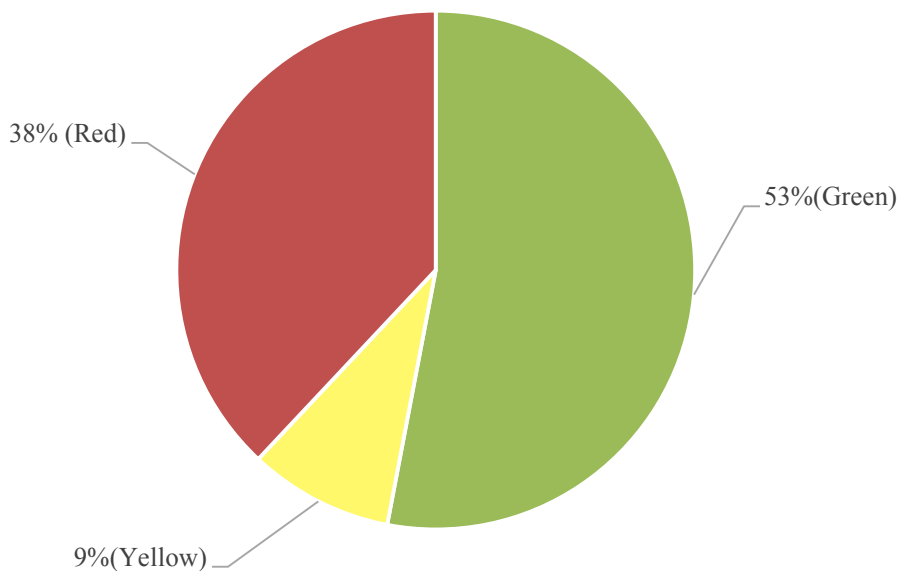
In 2019, Red shipment had the highest Mean clearance time at 00:09:46, while Green and Yellow had lower clearance times at 00:07:11 and 00:04:27 respectively. In 2017, the Green shipment had the highest Mean clearance time (00:13:28), followed by Yellow (00:05:44) and the Red (00:05:03).

The low risk shipments were supposed to be cleared immediately with minimal intervention by the customs. In practice, it was found that 75% of green shipment was fully examined by the customs. As a result, the Mean clearance time of green shipment was very high. Even though the Mean clearance time of green shipment dropped 47% compared to 2017 but it was still very high. The customs officers working at the border checkpoints claimed that risk profiles were out-of-date and inaccurate. Therefore, to ensure compliance, they decided to overrule and examine many of the shipments assigned low risk by the system.

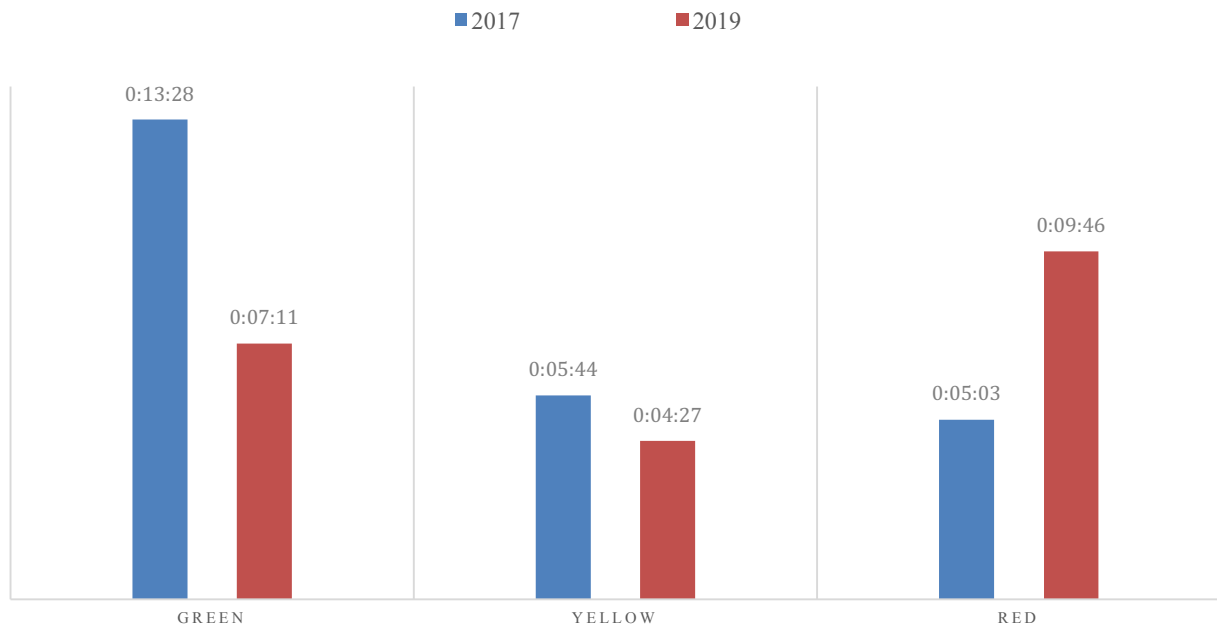
**Table 5: Intervals for T0: Arrival-Removal, by risk category**

Risk category	N	Min	Max	Mean	SD	Mean in 2017	Changes
Green	1051	00:00:10	09:01:10	<b>00:07:11</b>	00:13:47	<b>00:13:28</b>	- 47%
Yellow	175	00:00:42	02:03:10	<b>00:04:27</b>	00:05:23	<b>00:05:44</b>	- 22%
Red	754	00:00:05	09:02:40	<b>00:09:46</b>	00:15:46	<b>00:05:03</b>	+ 93%
Overall	1980	00:00:05	09:02:50	<b>00:08:10</b>	00:15:37	<b>00:09:07</b>	- 10%

**Figure 5: Distribution of Risk Category**



**Figure 6: T0 by risk category: 2017 and 2019 Mean measurements**



**4.3 T1: Arrival - Unloading**

T1: Arrival-Unloading is a measure of the time between the arrival of a shipment at the checkpoint, and the completion of unloading of goods into the customs warehouse. It should be noted that some border checkpoints do not have warehouse. At those checkpoints, physical inspection was carried out on the truck at the truck parking yard, without unloading the goods.

Overall, the T1 Mean time for arrival-to-unloading declined from 00:03:47 in 2017 to 00:02:17, 40% reduction. The T1 Mean decreased at Boten, Friendship Bridge 2 and Friendship Bridge 4 while it increased 69% at Friendship Bridge 1.

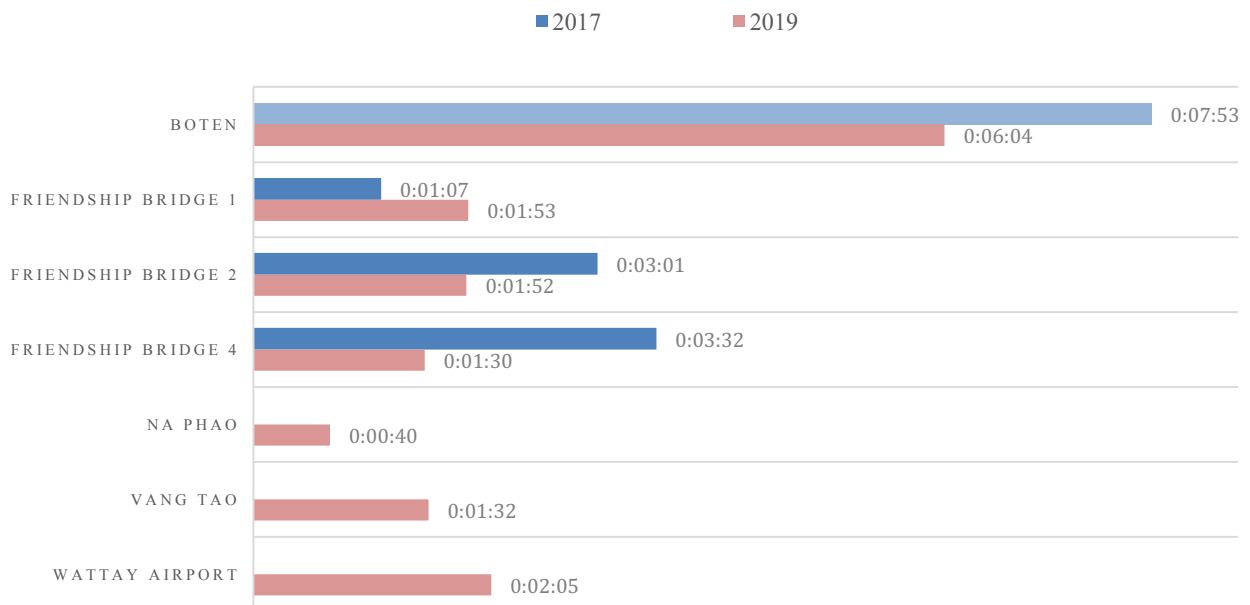
**Table 6: Intervals for T1: Arrival-Unloading, By Checkpoint**

	N	Min	Max	Mean	SD	Mean in 2017	Changes
Boten	32	00:00:20	01:01:15	<b>00:06:04</b>	00:09:11	<b>00:07:53</b>	- 23%
Friendship Bridge 1	87	00:00:21	00:22:17	<b>00:01:53</b>	00:02:24	<b>00:01:07</b>	+ 69%
Friendship Bridge 2	3	00:00:22	00:03:30	<b>00:01:52</b>	00:01:16	<b>00:03:01</b>	- 38%
Friendship Bridge 3	-	-	-	-	-	-	
Friendship Bridge 4	2	00:01:00	00:02:00	<b>00:01:30</b>	00:00:30	<b>00:03:32</b>	- 58%



Nam Heuang	-	-	-	-	-	-	-
Pak San	-	-	-	-	-	-	-
Nam Phao	-	-	-	-	-	-	-
Dansavan	-	-	-	-	-	-	-
Na Phao	1	00:00:40	00:00:40	<b>00:00:40</b>	00:00:00	-	-
Vang Tao	12	00:00:50	00:02:30	<b>00:01:32</b>	00:00:38	-	-
Wattay Airport	106	00:00:09	01:01:00	<b>00:02:05</b>	00:05:26	-	-
Total	243	00:00:09	01:01:15	<b>00:02:17</b>	00:04:39	<b>00:03:47</b>	- 40%

**Figure 7: Intervals for T1: 2017 and 2019 Mean measurements**



#### 4.3.T1.5: Arrival - Declaration

T1.5: Arrival-Declaration is a measure of the time between arrival of a shipment at the checkpoint and submission of the Detailed Declaration to the customs.

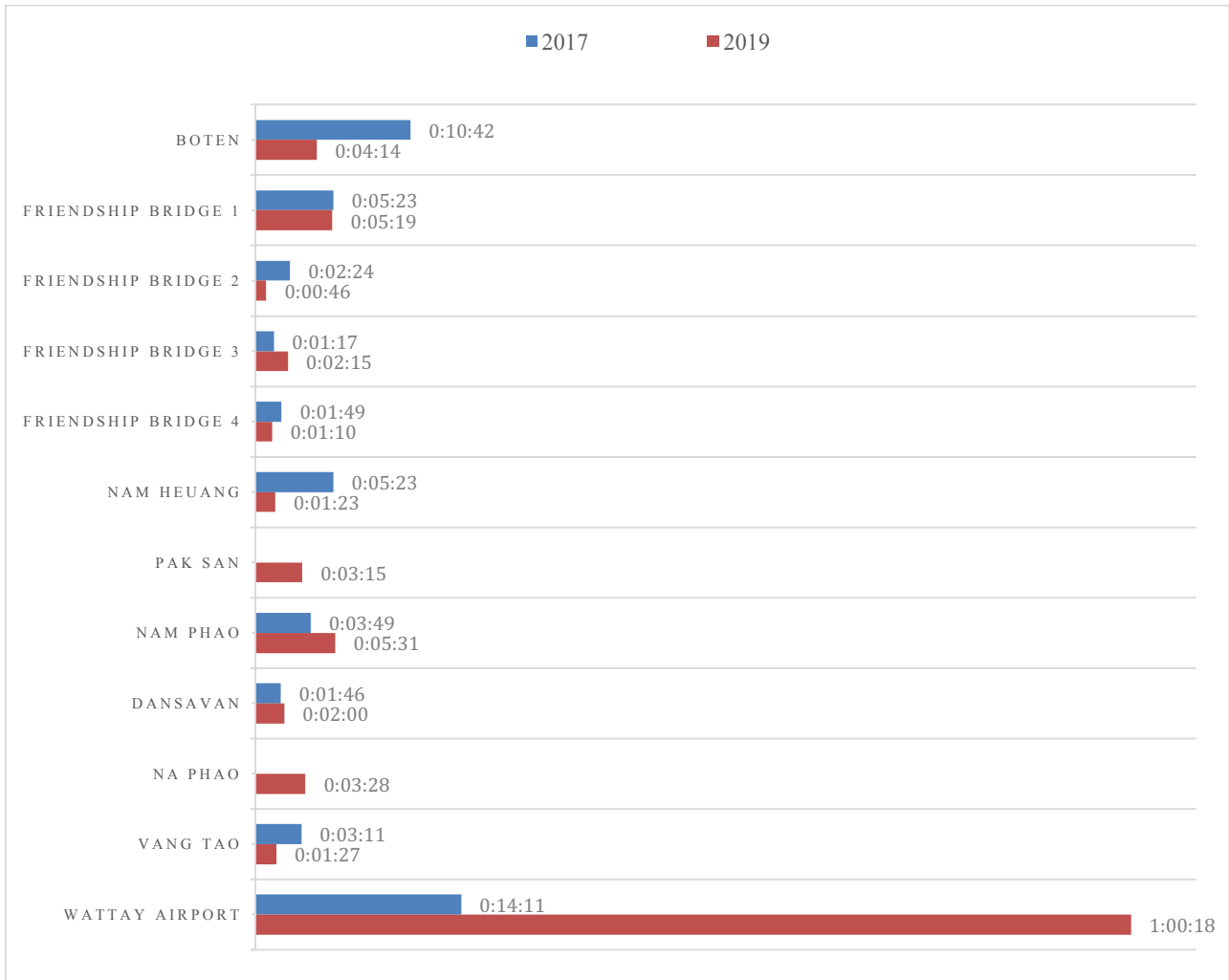
Overall, T1.5 Mean decreased 13% in 2019 (00:04:37) compared to 2017 (00:05:18). This indicated that business operators (customs brokers/importers/exporter) performed better on preparation the documents to be submitted to the customs and clearance of other government agencies was faster.

The T1.5 Mean decreased at six checkpoints while it increased at four checkpoint. The highest T1.5 Mean was shown at Wattay Airport. It was found that many cargo shipments arrived at night. The customs office close at 4 PM, the customs brokers/shipping agents had to wait to the next morning to proceed customs declaration.

**Table 7: Intervals for T1.5: Arrival-Declaration, By Checkpoint**

	N	Min	Max	Mean	SD	Mean in 2017	Changes
Boten	481	00:00:00	02:02:50	<b>00:04:14</b>	00:07:21	<b>00:10:42</b>	- 60%
Friendship Bridge 1	448	00:00:00	08:23:57	<b>00:05:19</b>	00:21:10	<b>00:05:23</b>	- 1%
Friendship Bridge 2	172	00:00:00	00:03:25	<b>00:00:46</b>	00:00:45	<b>00:02:24</b>	- 68%
Friendship Bridge 3	17	00:00:00	00:06:40	<b>00:02:15</b>	00:01:57	<b>00:01:17</b>	+ 75%
Friendship Bridge 4	191	00:00:03	00:22:04	<b>00:01:10</b>	00:02:26	<b>00:01:49</b>	- 36%
Nam Heuang	129	00:00:04	00:18:08	<b>00:01:23</b>	00:02:00	<b>00:05:23</b>	- 74%
Pak San	47	00:00:25	01:03:23	<b>00:03:15</b>	00:04:51	-	-
Nam Phao	123	00:00:03	02:03:03	<b>00:05:31</b>	00:08:22	<b>00:03:49</b>	+ 45%
Dansavan	46	00:00:00	00:08:10	<b>00:02:00</b>	00:02:13	<b>00:01:46</b>	+ 13%
Na Phao	35	00:00:05	02:00:40	<b>00:03:28</b>	00:08:51	-	-
Vang Tao	180	00:00:00	00:06:40	<b>00:01:27</b>	00:01:06	<b>00:03:11</b>	- 54%
Wattay Airport	111	00:00:00	07:20:20	<b>01:00:18</b>	01:03:33	<b>00:14:11</b>	+ 71%
Total	1980	00:00:00	08:23:57	<b>00:04:37</b>	00:14:02	<b>00:05:18</b>	- 13%

**Figure 8: Intervals for T1.5: 2017 and 2019 Mean measurements**



**4.4.T2: Declaration-Approval**

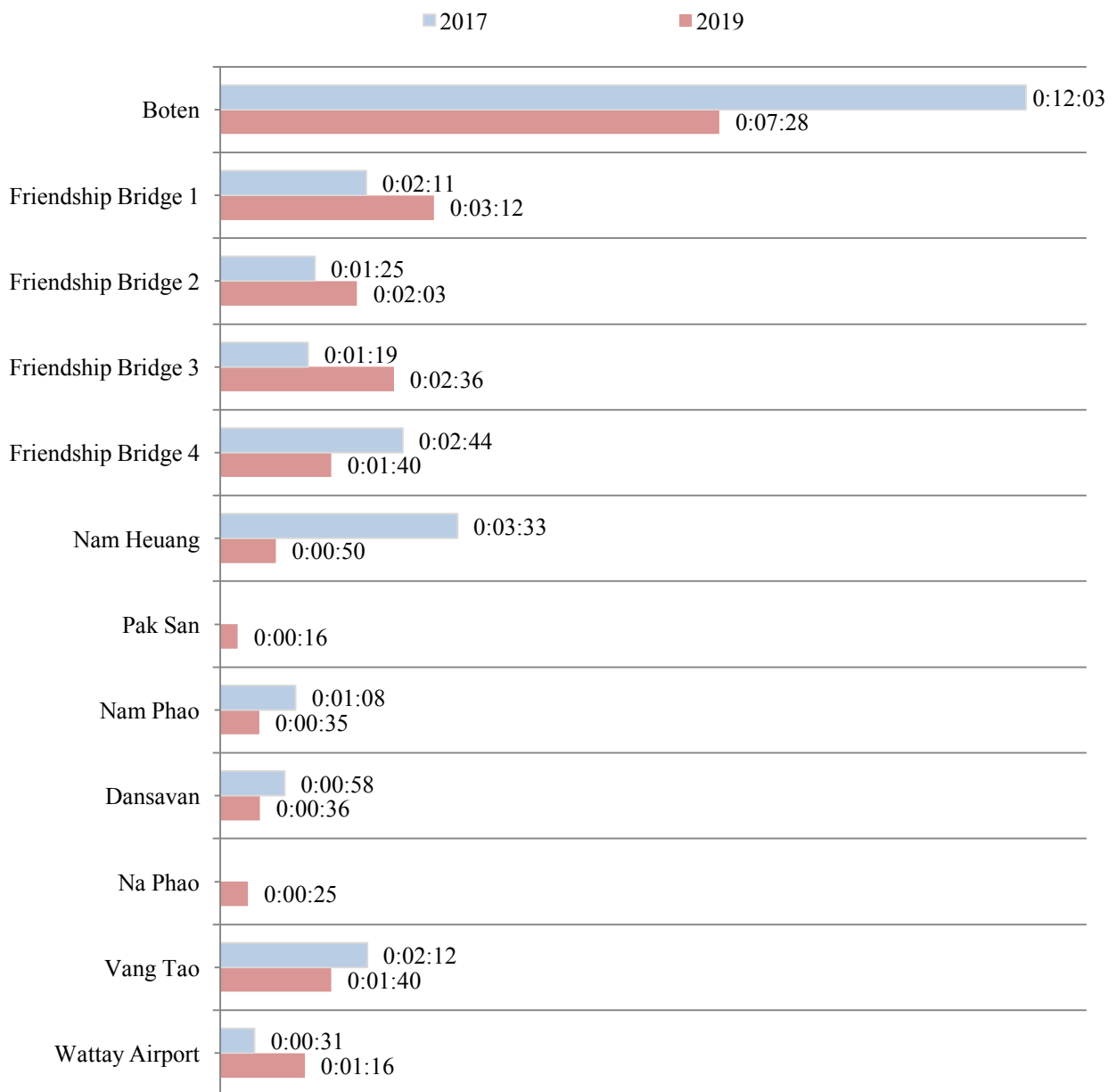
T2: Declaration-Approval is a measure of the time between submission of the Detailed Declaration to the customs and the granting of approval for release of the shipment.

Overall, the T2 Mean decreased 43% from 00:05:40 in 2017 to 00:03:14 in 2019. It decreased at six checkpoint while increase in four checkpoints. The highest increase was found in Wattay Airport which jumped from 00:00:31 to 00:01:16. At Boten, the T2 Mean dropped 38% from 00:12:03 in 2017 to 00:07:28 in 2019, however it was still the highest T2 Mean among the selected customs checkpoints.

**Table 8: Intervals for T2: Declaration-Approval, By Checkpoint**

	<b>N</b>	<b>Min</b>	<b>Max</b>	<b>Mean</b>	<b>SD</b>	<b>Mean in 2017</b>	<b>Changes</b>
Boten	481	00:00:08	04:17:12	<b>00:07:28</b>	00:11:27	<b>00:12:03</b>	- 38%
Friendship Bridge 1	448	00:00:28	02:05:30	<b>00:03:12</b>	00:04:04	<b>00:02:11</b>	+ 47%
Friendship Bridge 2	172	00:00:05	00:05:17	<b>00:01:33</b>	00:02:27	<b>00:01:25</b>	+9%
Friendship Bridge 3	17	00:00:08	00:05:58	<b>00:02:36</b>	00:01:46	<b>00:01:19</b>	+ 97%
Friendship Bridge 4	191	00:00:03	05:02:45	<b>00:01:40</b>	00:08:50	<b>00:02:44</b>	- 39%
Nam Heuang	129	00:00:07	00:03:49	<b>00:00:50</b>	00:00:44	<b>00:03:33</b>	- 77%
Pak San	47	00:00:05	00:01:40	<b>00:00:16</b>	00:00:16	-	-
Nam Phao	123	00:00:04	00:16:44	<b>00:00:35</b>	00:01:39	<b>00:01:08</b>	- 49%
Dansavan	46	00:00:07	00:04:25	<b>00:00:36</b>	00:00:39	<b>00:00:58</b>	- 38%
Na Phao	35	00:00:04	00:02:10	<b>00:00:25</b>	00:00:26	-	-
Vang Tao	180	00:00:30	00:05:05	<b>00:01:40</b>	00:00:49	<b>00:02:12</b>	- 38%
Wattay Airport	111	00:00:14	00:04:30	<b>00:01:16</b>	00:00:42	<b>00:00:31</b>	+ 145%
Total	1980	00:00:03	05:02:45	<b>00:03:14</b>	00:07:14	<b>00:05:40</b>	- 43%

**Figure 9: Intervals for T2: 2017 and 2019 Mean measurements**



It was observed that the Mean of T2 interval decreased by 42% and 19% for import and export shipments, respectively. While it surprisingly increased 159% for transit shipment.

**Table 9: Intervals for T2: Declaration-Approval, by type of shipment**

	N	Min	Max	Mean	SD	Mean in 2017	Changes
Import	1532	00:00:04	04:17:12	<b>00:03:41</b>	00:07:21	<b>00:06:19</b>	- 42%
Export	197	00:00:05	01:21:25	<b>00:02:09</b>	00:04:59	<b>00:02:40</b>	- 19%
Transit	251	00:00:03	05:02:45	<b>00:01:23</b>	00:07:43	<b>00:00:32</b>	+ 159%
Total	1980	00:00:03	05:02:45	<b>00:03:14</b>	00:07:14	<b>00:05:40</b>	- 43%

**Figure 10: Intervals for T2: Declaration-Approval, by type of shipment**



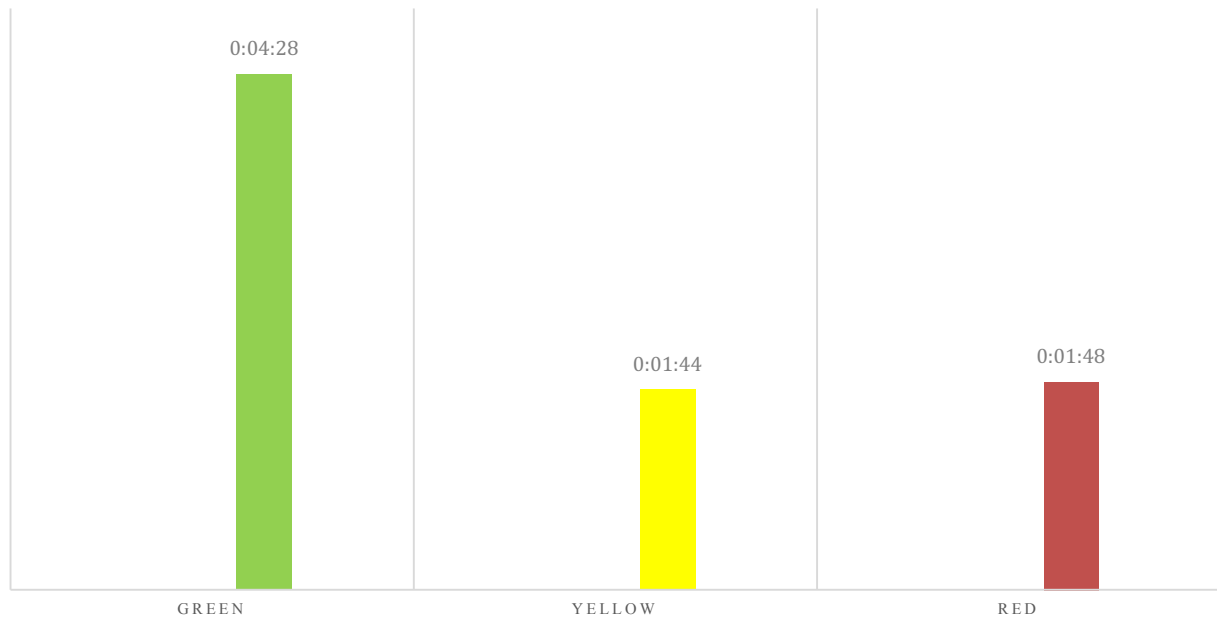
Surprisingly, shipments categorized as Green had the highest T2 Mean at 00:04:28, while Red and Yellow had lower clearance times at 00:01:48 and 00:01:44 respectively.

It was observed that 75% of shipment in Green had gone through full inspection including physical inspection. The customs officers working at the border check claimed that the risk profiles in ASYCUDA World were out-of-date and did not reflect actual risk of the shipment. Thus, they decided to overrule the Green indicated by the risk analysis in the system. As a result, it took more time to clear shipment in Green than other categories.

**Table 10: Intervals for T2: Declaration-Approval, by Risk Category**

Risk category	N	Min	Max	Mean	SD	Mean in 2017	Changes
Green	1051	00:00:03	05:02:45	<b>00:04:28</b>	00:09:30	-	
Yellow	175	00:00:04	00:19:25	<b>00:01:44</b>	00:02:07	-	
Red	754	00:00:05	00:23:45	<b>00:01:48</b>	00:02:37	-	
Total	1980	00:00:03	05:02:45	<b>00:03:14</b>	00:07:27	-	

**Figure 11: Intervals for T2: Declaration-Approval, by Risk Category**



**4.5.T3: Approval - Removal**

T3: Approval-Removal is a measure of the interval between when approval for removal was granted and the physical removal of the goods from the checkpoint.

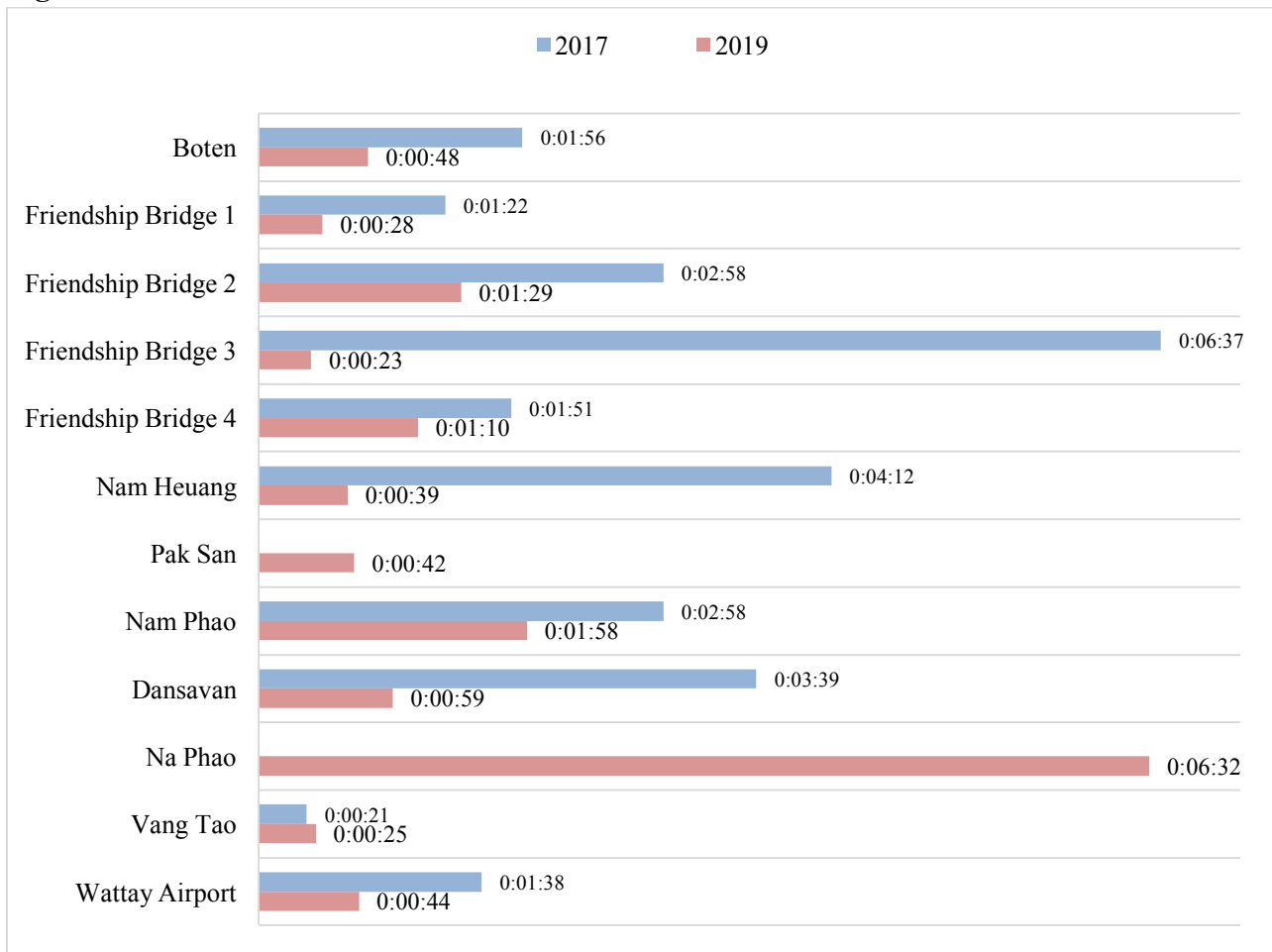
Overall, the Mean time interval for T3 decreased by 54%, from 00:02:22 in 2017 to 00:01:06 in 2019. T3 Mean declined in nine checkpoints while increased in one checkpoint.

**Table 11: Intervals for T3: Approval-Removal, By Checkpoint**

	N	Min	Max	Mean	Std. Dev	Mean in 2017	Changes
Boten	481	00:00:00	01:01:20	<b>00:00:48</b>	00:02:37	00:01:56	-69%
Friendship Bridge 1	448	00:00:00	00:05:05	<b>00:00:28</b>	00:00:27	00:01:22	-66%
Friendship Bridge 2	172	00:00:00:	00:02:30	<b>00:01:29</b>	00:01:20	00:02:58	-50%
Friendship Bridge 3	17	00:00:02	00:01:01	<b>00:00:23</b>	00:00:19	00:06:37	-94%
Friendship Bridge 4	191	00:00:00	00:05:59	<b>00:01:10</b>	00:01:10	00:01:51	-37%
Nam Heuang	129	00:00:07	00:05:00	<b>00:00:39</b>	00:01:04	00:04:12	-85%

Pak San	47	00:00:00	00:02:15	<b>00:00:42</b>	00:00:27	-	-
Nam Phao	123	00:00:00	00:10:05	<b>00:01:58</b>	00:06:37	00:02:58	-34%
Dansavan	46	00:00:02	00:06:10	<b>00:00:59</b>	00:00:57	00:03:39	-73%
Na Phao	35	00:00:00	09:00:40	<b>00:06:32</b>	01:12:34	-	-
Vang Tao	180	00:00:00	00:02:14	<b>00:00:25</b>	00:00:24	00:00:21	+19%
Wattay Airport	111	00:00:00	00:02:40	<b>00:00:44</b>	00:00:28	00:01:38	-50%
Total	1980	00:00:00	09:00:40	<b>00:01:06</b>	00:05:50	00:02:22	-54%

**Figure 12: Intervals for T3: 2017 and 2019 Mean measurements**





#### 4.6. Processing time of other government authorities

It was observed that there were seven Government agencies involved in cargo clearance at the border crossings. The number of government agencies get involved in cargo clearance processes at one office are different to the other. For example, at Dansavan some shipments were inspected by the Border Force, while at Vang Tao, importation and exportation need approval from Border Administration Authority.

**Table 12: Average processing time by other government agency**

	Government Agency	N	Min	Max	Mean	Std. Dev
1	Agriculture authority (plant and animal quarantine)	209	00:00:05	00:21:28	<b>00:00:45</b>	00:02:05
2	Health authority (food and drug control)	79	00:00:02	00:20:42	<b>00:00:45</b>	00:02:18
3	Standards and Metrology authority (products standard control)	127	00:00:08	00:06:19	<b>00:01:15</b>	00:01:24
4	Tax authority (collection of transport tax and related fees)	187	00:00:02	01:00:22	<b>00:00:45</b>	00:03:06
5	State Asset authority (collection of asset registration fees)	84	00:00:01	00:02:10	<b>00:00:11</b>	00:00:17
6	Border Administration authority (cross-border trade control)	27	00:00:02	00:04:50	<b>00:00:31</b>	00:00:55
7	Border Force (security control)	40	00:00:02	00:00:55	<b>00:00:17</b>	00:00:11

## 5. Detailed Analysis for Each Office

### 5.1. Boten

Boten, in Luang Namtha Province, is the only international checkpoint between Lao PDR and China for this study.

The importation process at Boten had lower Mean time intervals for T0 (-37%), T1 (-8%), T1.5 (-56%), T2 (-25%) and T3(-57%) when compared to 2017 figures.

**Table 13: Boten Imports**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	348	00:00:49	05:19:10	<b>00:13:56</b>	00:16:42	00:22:10	-37%
T1	13	00:00:20	01:01:15	<b>00:07:15</b>	00:09:48	00:07:53	-8%
T1.5	348	00:00:00	02:02:50	<b>00:04:55</b>	00:08:20	00:11:09	-56%
T2	348	00:00:18	04:17:12	<b>00:09:11</b>	00:12:33	00:12:10	-25%
T3	348	00:00:00	01:01:20	<b>00:00:47</b>	00:02:45	00:01:49	-57%

For export, the Mean time interval increased for T0 (+3%) and T1.5 (+59%) and it decreased for T2 (-37%) and T3(-88%) compared to 2017

**Table 14: Boten Exports**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	71	00:01:10	01:21:45	<b>00:08:02</b>	00:08:02	00:07:49	+3%
T1	3	00:00:30	00:01:50	<b>00:00:57</b>	00:00:37	-	-
T1.5	71	00:00:15	01:00:08	<b>00:03:36</b>	00:04:30	00:02:16	+59%
T2	71	00:00:08	01:21:25	<b>00:04:43</b>	00:07:39	00:07:32	-37%
T3	71	00:00:02	01:00:10	<b>00:00:51</b>	00:02:55	00:07:13	-88%

Time for clearance of transit shipment at the entry points was not captured in 2017 TRS. In 2019, the T0 Mean of transit shipment clearance was much lower than the T0 Mean of imports and exports clearance.

**Table 15: Boten Transits**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	62	00:01:10	00:08:00	<b>00:03:04</b>	00:01:00	-	-
T1	-	-	-	-	-	-	-
T1.5	62	00:00:16	00:04:46	<b>00:01:26</b>	00:00:42	-	-
T2	62	00:00:11	00:03:15	<b>00:00:57</b>	00:00:37	-	-
T3	62	00:00:00	00:02:39	<b>00:00:51</b>	00:00:40	-	-

## 5.2. Friendship Bridge 1

Friendship Bridge 1 in Vientiane Capital connects the Lao PDR with Thailand. It is the busiest checkpoint in the Lao PDR and is also the first place where the electronic ASYCUDA customs data management system was installed.

In addition to high traffic, the checkpoint has several additional aspects. First, there are three inspection sites, one at the checkpoint itself, the second one at Thanaleng warehouse in nearby Friendship Bridge 1 and the third one at the Container Yard close to the train station. The customs declaration can be entered and submitted prior to the arrival of the shipment.

The importation process at Friendship Bridge 1 in 2019 had higher Mean time intervals for T0 (+32%), T1 (+69%) and T2(+32%), but lower time intervals for T3 (-55%) when compared to 2017.

**Table 16: Friendship Bridge 1 Imports**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	443	00:01:03	09:02:50	<b>00:08:52</b>	00:21:36	<b>00:06:42</b>	+32%
T1	87	00:00:21	00:22:17	<b>00:01:53</b>	00:02:24	<b>00:01:07</b>	+69%
T1.5	443	00:00:00	08:23:57	<b>00:05:22</b>	00:21:15	<b>00:05:23</b>	0
T2	443	00:00:28	02:05:30	<b>00:03:12</b>	00:04:05	<b>00:02:25</b>	+32%
T3	443	00:00:00	00:05:05	<b>00:00:27</b>	00:00:27	<b>00:01:00</b>	-55%

Unlike other customs checkpoints, there is Standard Authority conduct the physical examination on electronic products and fuel prior to the customs declaration. This operation was just newly introduced as a pilot at the Friendship Bridge 1, which has led to longer cargo clearance time at this office.

During the data collection period, there were relatively few exports through Friendship Bridge 1, so the interval time for exports was based on a small number of data points. When compared to 2017, the Mean time interval increased by 170% for T2 and decreased by 80% for T3.

**Table 17: Friendship Bridge 1 Exports**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	5	00:02:20	00:04:30	<b>00:03:21</b>	00:00:51	-	
T1	-	-	-	-	-	-	
T1.5	5	00:00:10	00:00:40	<b>00:00:27</b>	00:00:10	-	
T2	5	00:01:40	02:05:30	<b>00:03:12</b>	00:04:04	<b>00:01:11</b>	+170%
T3	5	00:00:20	00:01:15	<b>00:00:39</b>	00:00:19	<b>00:03:06</b>	-80%

## 5.3. Friendship Bridge 2

The Friendship Bridge 2 checkpoint is located about 7 kilometers outside of Savannakhet town, Savannakhet Province, and links Lao PDR to Thailand across the Mekong River. There is a warehouse located next to the customs checkpoint, and so all inspections happen in one location.

The importation process at Friendship Bridge 2 in 2019 reflected lower Mean time for T0 (-9%), T1 (-38%), T1.5 (-71%) and T3 (-72%) but T2 increased 10% when compared to 2017 figures.

**Table 18: Friendship Bridge 2 Import**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	123	00:00:05	00:07:05	<b>00:02:28</b>	00:01:38	<b>00:02:43</b>	-9%
T1	3	00:00:22	00:03:30	<b>00:01:52</b>	00:01:16	<b>00:03:01</b>	-38%
T1.5	123	00:00:00	00:03:25	<b>00:00:45</b>	00:00:45	<b>00:02:36</b>	-71%
T2	123	00:00:07	00:02:17	<b>00:01:39</b>	00:01:22	<b>00:01:30</b>	+10%
T3	123	00:00:00	00:01:55	<b>00:00:52</b>	00:00:57	<b>00:03:07</b>	-72%

No export shipments were recorded for Friendship Bridge 2 in 2019 TRS.

No transit shipments were recorded for Friendship Bridge 2 in 2017. In 2019 TRS, there were 49 shipments during the data collection.

**Table 19: Friendship Bridge 2 Transit**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	49	00:00:20	00:02:30	<b>00:01:57</b>	00:04:52		
T1	-	-	-	-	-		
T1.5	49	00:00:04	00:02:21	<b>00:00:47</b>	00:00:49		
T2	49	00:00:06	00:03:30	<b>00:00:37</b>	00:00:43		
T3	49	00:00:06	00:02:30	<b>00:01:06</b>	00:02:58		

#### 5.4. Friendship Bridge 3

The Friendship Bridge 3 checkpoint is located 13 KM outside of Thakhaek town, in Khammoune province, on the border with Thailand. There is a warehouse located next to the customs checkpoint, where all inspections take place.

The importation process at Friendship Bridge 3 had lower Mean time intervals for T0 (-33%) and T3 (-95%), while T1.5(+80%) and T2 (+86%) both increased when compared to 2017.

**Table 20: Friendship Bridge 3 Import**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	17	00:01:40	00:08:00	<b>00:05:04</b>	00:02:01	00:07:37	-33%
T1	-	-	-	-	-	-	-
T1.5	17	00:00:00	00:06:40	<b>00:02:15</b>	00:01:57	00:01:15	+80%
T2	17	00:00:08	00:05:58	<b>00:02:36</b>	00:01:46	00:01:24	+86%
T3	17	00:00:02	00:01:01	<b>00:00:23</b>	00:00:19	00:07:09	-95%

No export shipments were recorded for Friendship Bridge 3 in 2019 TRS.

No transit shipments were recorded for Friendship Bridge 3 in 2019 TRS.

### 5.5. Friendship Bridge 4

Friendship Bridge 4 is located in Bokeo province, close to National Route 3.

The importation process at Friendship Bridge 4 had lower Mean time for all intervals for T0 (-40%), T1(-58%), T1.5(-31%), T2 (-55%), and T3 (-52%) when compared to 2017 figures.

**Table 21: Friendship Bridge 4 Import**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	46	00:00:18	00:12:26	<b>00:02:56</b>	00:01:54	<b>00:04:51</b>	-40%
T1	2	00:01:00	00:02:00	<b>00:01:30</b>	00:00:30	<b>00:03:36</b>	-58%
T1.5	46	00:00:03	00:12:22	<b>00:01:15</b>	00:01:52	<b>00:01:49</b>	-31%
T2	46	00:00:04	00:05:21	<b>00:01:11</b>	00:01:13	<b>00:02:38</b>	-55%
T3	46	00:00:00	00:03:59	<b>00:00:52</b>	00:00:58	<b>00:01:49</b>	-52%

The exportation process at Friendship Bridge 4 had higher Mean time intervals for T0 (+6%) and T1.5(+212%) while decreased T2 (-85%) and T3 (-86%) when compared to 2017 figures.

**Table 22: Friendship Bridge 4 Export**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	17	00:00:30	00:23:20	00:04:32	00:07:02	00:04:16	+6%
T1	-	-	-	-	-	-	-
T1.5	17	00:00:10	00:22:04	00:03:48	00:07:21	00:01:13	+212%
T2	17	00:00:05	00:03:32	00:00:49	00:00:51	00:05:24	-85%
T3	17	00:00:02	00:01:47	00:00:26	00:00:26	00:03:11	-86%

No transit shipments were recorded for Friendship Bridge 4 in 2017 TRS. In 2019, the Mean T0 for transit shipment (00:03:25) was lower than exports (00:04:32), but higher than imports (00:02:56).

**Table 23: Friendship Bridge 4 Transit**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	128	00:00:31	01:04:25	<b>00:03:25</b>	00:02:47	-	-
T1	-	-	-	-	-	-	-
T1.5	128	00:00:07	00:06:34	<b>00:00:51</b>	00:00:45	-	-

T2	128	00:00:03	05:02:45	<b>00:01:56</b>	00:10:45	-	-
T3	128	00:00:00	00:05:59	<b>00:01:22</b>	00:01:14	-	-

## 5.6. Nam Heuang

Nam Heuang is located in Xayaboury province, on the border with Thailand. The Nam Heuang does not have a warehouse so no unloading occurred at this checkpoint.

The importation process at Nam Heuang had lower Mean time for all intervals, with T0 (-38%), T1.5 (-70%), T2 (-78%), and T3 (-89%) when compared to 2017 figures.

**Table 24: Nam Heuang Import**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	94	00:00:35	00:19:05	<b>00:03:04</b>	00:02:24	<b>00:04:57</b>	-38%
T1	-	-	-	-	-	-	-
T1.5	94	00:00:04	00:18:08	<b>00:01:41</b>	00:02:16	<b>00:05:32</b>	-70%
T2	94	00:00:07	00:03:49	<b>00:00:52</b>	00:00:48	<b>00:03:53</b>	-78%
T3	46	00:00:00	00:03:25	<b>00:00:30</b>	00:00:42	<b>00:04:33</b>	-89%

The exportation process at Nam Heuang had higher Mean time intervals for T0 (+663%) and T3(+675%) while T2 decreased (-16%) when compared to 2017 figures.

**Table 25: Nam Heuang Export**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	35	00:00:42	00:05:50	<b>00:02:25</b>	00:01:35	<b>00:00:19</b>	+663%
T1	-	-	-	-	-	-	-
T1.5	35	00:00:06	00:01:25	<b>00:00:37</b>	00:00:20	-	-
T2	35	00:00:07	00:02:20	<b>00:00:46</b>	00:00:32	<b>00:00:55</b>	-16%
T3	35	00:00:00	00:05:00	<b>00:01:02</b>	00:01:37	<b>00:00:08</b>	+675%

## 5.7. Pak San

Pak San is located in Bolikhamsay province, on the border with Thailand. The customs office and cargo warehouse in Pak San are located about 15 KM far from the border crossing.

Pak San is a new customs office included in the 2019 TRS. No comparison could be made. This would be the baseline information for comparison in the next TRS.

Overall, it took about 4 hours and 16 minutes to clear the goods at this checkpoint.

**Table 26: Pak San Import**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	46	00:01:10	01:04:00	<b>00:04:16</b>	00:04:50	-	
T1	-	-	-	-	-	-	
T1.5	46	00:00:25	01:03:23	<b>00:03:17</b>	00:04:54	-	
T2	46	00:00:05	00:01:40	<b>00:00:16</b>	00:00:16	-	
T3	46	00:00:00	00:02:15	<b>00:00:42</b>	00:00:27	-	

No export shipments were recorded in Pak San in 2019 TRS.

### 5.8.Nam Phao

Nam Phao is located in Bolikhamxay province, on the border with Vietnam. Due to the local geography, the checkpoint office is located in town, 35 km from the checkpoint. There is no warehouse at Nam Phao, and all physical inspections take place in the truck parking area at the customs checkpoint.

The importation process at Nam Phao had higher Mean time intervals for T0 (+44%), T1.5 (+40%), and T3 (+27%) while T2 decreased (-58%) compared to 2017 figures.

**Table 27: Nam Phao Import**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	95	00:00:40	03:04:00	<b>00:08:46</b>	00:10:48	<b>00:06:06</b>	+44%
T1	-	-	-	-	-	-	-
T1.5	95	00:00:03	02:03:03	<b>00:06:42</b>	00:09:20	<b>00:04:40</b>	+40%
T2	95	00:00:04	00:16:44	<b>00:00:40</b>	00:01:52	<b>00:01:36</b>	-58%
T3	95	00:00:00	00:02:00	<b>00:01:34</b>	00:01:09	<b>00:01:14</b>	+27%

For the Export process, the Mean time intervals in 2019 came down for T0 (-20%), T2 (-91%%), and T3 (-37%) while T1.5 increased by 50% when compared to 2017 figures.

**Table 28: Nam Phao Export**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	28	00:00:42	01:01:20	<b>00:04:49</b>	00:04:50	<b>00:06:01</b>	-20%
T1	-	-	-	-	-	-	-
T1.5	28	00:00:08	00:10:19	<b>00:02:06</b>	00:02:01	<b>00:01:24</b>	+50%
T2	28	00:00:06	00:01:43	<b>00:00:17</b>	00:00:21	<b>00:03:16</b>	-91%
T3	28	00:00:00	00:10:05	<b>00:02:25</b>	00:04:27	<b>00:03:49</b>	-37%

No transit shipments at Nam Phao were recorded in 2017.

### 5.9. Dansavanh

Dansavanh, in Savannakhet Province, borders Vietnam. It is approximately 240 km by road from the Friendship Bridge 2 crossing with Thailand. There is a warehouse located next to the customs checkpoint, where goods are inspected. The Dansavanh checkpoint is the only checkpoint in the country where Laos has authority for the customs process for both Laos and Vietnam (Single Stop Inspection).

The importation process at Dansavanh had lower Mean time intervals for T0 (-21%), T2 (-29%) and T3 (-77%), while T1.5 (+6%) increased when compared to 2017 figures.

**Table 29: Dansavanh Import**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	25	00:01:25	00:10:00	<b>00:03:36</b>	00:02:23	<b>00:04:33</b>	-21%
T1	-	-	-	-	-	-	-
T1.5	25	00:00:00	00:08:05	<b>00:02:00</b>	00:02:10	<b>00:01:53</b>	+6%
T2	25	00:00:14	00:04:25	<b>00:00:41</b>	00:00:48	<b>00:00:58</b>	-29%
T3	25	00:00:10	00:01:40	<b>00:00:54</b>	00:00:26	<b>00:03:54</b>	-77%

The exportation process at Dansavanh had lower Mean time intervals for T0 (-8%) and T2 (-58%) while increased for T1.5 (+44%) and T3 (+21%) when compared to 2017 figures.

**Table 30: Dansavanh Export**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	18	00:01:00	00:10:00	<b>00:02:55</b>	00:02:19	<b>00:03:10</b>	-8%
T1	-	-	-	-	-	-	-
T1.5	18	00:00:10	00:07:40	<b>00:01:18</b>	00:01:37	<b>00:01:04</b>	+44%
T2	18	00:00:07	00:01:30	<b>00:00:27</b>	00:00:17	<b>00:01:04</b>	-58%
T3	18	00:00:10	00:06:10	<b>00:01:15</b>	00:01:22	<b>00:01:02</b>	+21%

Only three inward transit were observed in Dansavanh.

**Table 31: Dansavanh Transit**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	3	00:00:44	00:02:10	<b>00:01:54</b>	00:00:43	-	
T1	-	-	-	-	-	-	
T1.5	3	00:00:15	00:01:40	<b>00:00:37</b>	00:00:15	-	
T2	3	00:00:23	00:01:30	<b>00:00:44</b>	00:00:26	-	



T3	3	00:00:05	00:00:40	<b>00:00:36</b>	00:00:22	-	
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### 5.10. Na Phao

Na Phao, in Khammouane Province, borders with Vietnam. It is approximately 170 km by road from the Friendship Bridge 3 crossing with Thailand. There no warehouse at this border crossing.

Na Phao is another new office in the TRS. No data was recorded in 2017 TRS. No comparison could be made. The result of this study would be the baseline information for comparison in the next TRS.

It was observed that it took approximately 3 hours, 1 hour 35 minutes and 1 hour 45 minutes to process importation, exportation and transit, respectively.

**Table 32: Na Phao Import**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	18	00:00:15	00:18:45	<b>00:03:00</b>	00:04:03	-	
T1	1	00:00:40	00:00:40	<b>00:00:40</b>	00:00:00	-	
T1.5	18	00:00:05	00:18:31	<b>00:02:23</b>	00:04:15	-	
T2	18	00:00:04	00:02:10	<b>00:00:33</b>	00:00:34	-	
T3	18	00:00:00	00:01:10	<b>00:00:14</b>	00:00:20	-	

**Table 33: Na Phao Export**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	11	00:00:20	00:04:45	<b>00:01:35</b>	00:01:35	-	
T1	-	-	-	-	-	-	
T1.5	11	00:00:28	00:04:33	<b>00:01:23</b>	00:01:08	-	
T2	11	00:00:05	00:00:35	<b>00:00:15</b>	00:00:10	-	
T3	11	00:00:00	00:00:24	<b>00:00:05</b>	00:00:06	-	

**Table 34: Na Phao Transit**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	6	00:00:14	0:02:10	<b>00:01:45</b>	00:01:43	-	
T1	-	-	-	-	-	-	
T1.5	6	00:00:15	00:00:40	<b>00:00:25</b>	00:01:51	-	
T2	6	00:00:13	00:00:30	<b>00:00:21</b>	00:00:06	-	
T3	6	00:00:03	0:02:40	<b>00:01:06</b>	00:01:40	-	

### 5.11. Vang Tao

Vang Tao is located in Champasak province, on the border with Thailand. It is located 35 km west of Pakse city. There is a warehouse located within the customs checkpoint, and all physical inspections happen at that location.

The importation process at Vangtao had higher Mean time intervals for T0 (+162%) and T3 (+32%), while T1.5 (-56%) and T2 (-31%) decreased when compared to 2017 figures.

**Table 35: Vang Tao Import**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	172	00:00:40	00:08:05	<b>00:03:27</b>	00:01:19	<b>00:04:21</b>	+162%
T1	12	00:00:50	00:02:30	<b>00:01:32</b>	00:00:38	-	-
T1.5	172	00:00:00	00:06:40	<b>00:01:25</b>	00:01:07	<b>00:03:13</b>	-56%
T2	172	00:00:30	00:05:05	<b>00:01:39</b>	00:00:50	<b>00:02:24</b>	-31%
T3	172	00:00:00	00:02:14	<b>00:00:25</b>	00:00:25	<b>00:00:19</b>	+32%

The exportation process at Vangtao had higher Mean time intervals for T0 (+21%), T1.5 (+2%) and T2 (+16%), while T3 (-12%) decreased when compared to 2017 figures.

**Table 36: Vang Tao Export**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	10	00:03:00	00:05:00	<b>00:04:32</b>	00:00:47	<b>00:03:45</b>	+21%
T1	-	-	-	-	-	-	-
T1.5	10	00:01:20	00:02:50	<b>00:02:07</b>	00:00:30	<b>00:02:05</b>	+2%
T2	10	00:00:50	00:02:30	<b>00:01:50</b>	00:00:32	<b>00:01:35</b>	+16%
T3	10	00:00:01	00:00:39	<b>00:00:23</b>	00:00:11	<b>00:00:26</b>	-12%

No transit shipments for Vangtao were recorded in 2019 or 2017.

### 5.12. Wattay Airport

Wattay Airport is in Vientiane Capital. It is the main international airport in Lao PDR.

The customs process at Wattay Airport is structured differently than most other checkpoints. Shipments that arrive at the airport are always unloaded, unlike other checkpoints where the shipments are usually unloaded when they need to be inspected.

The importation process at Wattay Airport had higher Mean time intervals for T0 (+31%), T1.5 (+36%) and T2 (+1%), while T3 (-63%) saw a decrease when compared to 2017 figures.

**Table 37: Wattay Airport Import**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	106	00:01:10	07:22:10	<b>01:02:58</b>	01:03:49	<b>00:20:39</b>	+31%

T1	106	00:00:09	01:01:00	<b>00:02:05</b>	00:05:26	-	-
T1.5	106	00:00:00	07:20:20	<b>01:00:55</b>	01:03:48	<b>00:18:20</b>	+36%
T2	106	00:00:14	00:04:30	<b>00:01:16</b>	00:00:42	<b>00:01:15</b>	+1%
T3	106	00:00:03	00:02:40	<b>00:00:45</b>	00:00:28	<b>00:02:03</b>	-63%

For the Export process, the Mean time decreased for T0 (-19%), T1.5 (-69%), T2(-47%) and T3 (-61%).

**Table 38: Wattay Airport Export**

	N	Min.	Max.	Mean	Std. Dev	Mean in 2017	Changes
T0	3	00:01:45	00:02:30	<b>00:02:07</b>	00:00:22	<b>00:02:36</b>	-19%
T1	3	00:00:10	00:01:13	<b>00:00:41</b>	00:00:25	-	-
T1.5	3	00:00:29	00:01:30	<b>00:00:59</b>	00:00:30	<b>00:03:08</b>	-69%
T2	3	00:00:38	00:01:00	<b>00:00:48</b>	00:00:09	<b>00:01:31</b>	-47%
T3	3	00:00:00	00:00:30	<b>00:00:15</b>	00:00:12	<b>00:00:35</b>	-61%

## 6. Conclusion

2019 TRS has been conducted in accordance with the approach, plan and methodology determined by the Working Group. All stakeholders actively participated in the study to ensure that the optimal goals are achieved.

### 6.1 Key Findings

- a) **Overall, the average time for cargo clearances went down by 10% from nine hours and seven minutes in 2017 to eight hours and ten minutes in 2019.** Six out of ten major offices showed a decrease in average clearance time, whereas it found an increase at four offices, namely, Friendship Bridge 1, Friendship Bridge 2, Nam Pao and Wattay Airport.
- b) **The average time for clearance of import and transit shipments decreased by 4% and 47% respectively, while the average time for clearance of export shipment increased by 25%.** It was observed that customs had increased its control over the exportation in the response to the government policy in banning exportation of semi-processed wood products. Most export cargo was subjected to X-Ray scanning to ensure compliance, which in turn, affected the clearance of export shipments.
- c) **The risk management was not implemented and maintained properly.** About 53% of observed transactions were indicated as low risk (Green Channel). These transactions were supposed to be cleared fast with minimal or no intervention of customs. However, it was found that 75% of green shipments were physically examined by the customs. As a result, the Mean clearance time of green shipments was also quite high (seven hours and eleven minutes) when compared to the average clearance time (eight hours and ten minutes) of overall cargo. Even though the mean clearance time of green shipments dropped by 47% when compared to 2017, it was still very high. The customs officers working at the border checkpoints claimed that risk profiles established in the ASYCUDA were out-of-date and hence they decided to overrule and examine many shipments assigned having low risk (green) by the system. This practice is inconsistent to the standard customs clearance procedures and risk management principles stated in the Customs Director-General Instruction No. 00097/LCD, dated 6 January 2017.
- d) **Some customs offices granted release approval even before physical inspection.** At Friendship Bridge 1, Friendship Bridge 2, Friendship Bridge 4, Nam Phao, Na Phao, Pak San and Vang Tao, the customs clearance processes did not comply with the customs declaration procedures prescribed in Customs Director-General Instruction No.00097/LCD, dated January 6, 2017. At these offices, customs released the goods prior to any documentary check and/or physical inspection required for compliance verification by the customs.
- e) **Several government agencies involved in controlling cross-border trade without legal authority.** According to the Prime Minister's Decree No. 558/PM, dated December 31, 2018, only three government authorities namely, customs authority, quarantine authority and health authority are authorized to perform any necessary controls on importation, exportation and goods in transit at border crossings and international airports. In practice, it was observed that there were as many as eight government agencies including customs involved in cargo clearance process. Such practice had a negative effect to the cargo clearance.
- f) **Lack of border coordinated management.** It was found that coordination among government agencies in cargo clearance process was very weak. Only at Friendship Bridge 1 and Dansavan, customs conducted physical inspections jointly with other government agencies on a few certain shipments like fuel imports.
- g) **Pre-arrival clearance was not operationalized.** No pre-arrival processes were observed in 2019 TRS. At some offices like Friendship Bridge 1, warehouse declaration forms were required as one of the supporting documents to be lodged with a customs detailed declaration to proceed customs clearance processes. Even the Customs Law has provided legal ground on

accepting a pre-arrival submission declaration to the customs seven days prior to the arrival of the cargo to enhance trade facilitation, but this provision has not been efficiently operationalized.

- h) **Pre-printed customs declaration forms and hard copy of supporting documents are still required.** ASYCUDA World was firstly deployed in 2012 to automate customs clearance processes and gradually eradicate the conventional practice of manual processing. Initially, Lao Customs decided to keep paper-based process while running the electronic processing in parallel in order to ensure that frontline customs officers and traders could adapt themselves in a new business operation, an automation processing system. In 2017, Lao Customs made first revision on automated customs declaration procedures by accepting electronic copies of supporting document such as commerce invoices, packing lists, import/export permits and licenses as an attempt to drop paper supporting documents. However, it is yet to be fully operationalized. Today traders are required to print out the detailed customs declaration by using the pre-printed forms, carry hard copy of supporting documents and present all paper documents to the customs at the face-vetting desk.

## 6.2. Recommendations

### a) Improvement of risk management is an urgent need

Lao Customs should focus on updating risk profiles in regular manner to ensure they actually reflect current trade patterns and non-compliant behaviors. Risk Management Unit should actively analyze historical data on cargo clearance to identify key risk areas and degrees of impact. The result of the analysis should be fed into the risk criteria profiles in selectivity module of ASYCUDA system.

It is strongly urged that front-line officers should stop conducting full inspection on low risk shipments. Such shipment should be released immediately. Random check over low risk shipments can be allowed in minimum proportion, not larger than 5%.

Implementation risk-based clearance processing should be monitored closely. Risk Management Unit should regularly assess compliance against risk criteria set in the ASYCUDA system. If high risk shipments found compliant at a certain degree, no fraud was found with the full inspection of 100 high risk transactions, for instance, Risk Management team should gradually migrate those compliant transactions to a lower risk category. This exercise can ensure that risk profiles are up-to-date and relevant.

It is recommended that Lao Customs should introduce risk management to export. X-ray machine should be used to scan only potential high risk trucks. High compliant traders are suffering with nearly 100% scanning on export cargo being practiced at the moment. It hinders cross-border trade and reduces competitiveness of Lao exporters.

### b) Enhancement of automated processing can reduce cargo clearance time

Lao Customs decided to keep enquiring traders to submit hard copy of ACCD forms to customs to process the clearance in order for customs officers and traders to be familiar with the electronic system before moving to full automation. Now most users seemed to be able to operate the ASYCUDA smoothly. Therefore, Lao Customs should take next steps of enhancing automated processing as follows:

- **To introduce ASYCUDA World Web Portal**

Today most traders have to use computers in data center provided by customs to access to the ASYCUDA system and capture data for customs declaration. A few traders have direct access from their offices through fiber-optic line connection. ASYCUDA World being a web-based system, Lao Customs should operate the web portal to allow users an online access of the system from their places using their own computers. This

could save lots of time for traders in preparation and lodgment of documents to the customs.

- **To eliminate face-vetting and activate pre-arrival processing**

At the time the traders present declaration documents to the front-line customs officers, the officers have to log-in to ASYCUDA and validate the registration earlier made by the traders. This process is called face-vetting. Even though the traders may have lodged the information in the system a few days prior to goods arrival and documents were physically submitted, without this face-vetting (validation of ACDD registration), customs officers working at downstream process would not be able to view or proceed with the processing of ACDD. This is an unnecessary hurdle in pre-arrival processing. It is recommended that LCD should automate the validation of registration of ACDD. Once traders complete filling the required information for customs declaration in the system and submit the declaration, customs officers concerned should be able to view the information and start processing it without waiting for paper documents. In case of pre-arrival submission, customs would be able to make assessment if the declared information is complete. So the shipments can be cleared in shorter time than that taken on the existing process.

- **To accept e-supporting documents**

ASYCUDA World has a function for attaching supporting documents in electronic formats. LCD should accept an electronic copy of invoice, packing list, certificate of origin, permit, license, etc. required as supporting documents for customs declaration. This is one of the standards stipulated in the Revised Kyoto Convention that Lao PDR, as a contracting party, has to implement. It will be beneficial for both customs and traders. Customs can save cost for operating the data center while traders can save cost and time for preparing supporting documents.

- **To eliminate submission of pre-printed ACCD forms and apply digital signatures**

One of the optimal objectives of introduction of electronic system is to remove manual and paper-based processing as much as possible. It is extremely cumbersome to the traders to prepare paper documents, travel to customs office and present them to the officers while there is an electronic system being operated in parallel. To drop paper documents, LCD should consider introducing digital signatures to declaration process. ASYCUDA system should be able to support application of digital signatures for authentication in customs clearance process. A new law on digital signatures provides a firm legal ground of recognizing digital signatures on electronic documents that have equal value to the paper documents physically signed by competent persons. LCD should rely on this law to develop operational regulations to accept digital signatures.

**c) Establishment of border agencies coordination to facilitate trade to enhance efficiency of control**

The National Single Window has been established and deployed at Friendship Bridge 1 in the first phase. LCD as the focal point of the National Single Window development, should take this momentum forward to enhance coordination and collaboration among government agencies and other stakeholders. Information on cargo and trade transaction should be shared among relevant stakeholders to enhance efficiency and effectiveness of border control. In the event a physical inspection needs to be carried out by multiple agencies, joint inspection is recommended to save time on clearance.

Quarantine and Health authorities should cooperate and engage with customs to develop coordination mechanism which will certainly help improve their control and facilitate trade.

**d) Establishment of monitoring mechanism on implementation of cargo clearance procedures**

Harmonization of customs procedures is indispensable for trade facilitation. To strengthen transparency and predictability, Lao Customs should assign a robust team to closely monitor the implementation of clearance procedures. All customs border offices must strictly pursue the standard operational procedures laid down under the Customs Director-General's Instruction No.00097/LCD, dated January 6, 2017.

**e) Follow up action on recommendations**

Findings and recommendations of the study need be shared with all the stakeholders and be pursued to improve clearance functions. Lao Customs may assign it to the Customs Procedures and Trade Facilitation Unit for monitoring the follow up action and present the periodical status to higher authorities for monitoring their progress.

**Recommendation for future study**

- It is suggested that the TRS Working Group should utilize electronic mean to capture the times of each interval to enhance completeness and accuracy of data. Once the National Single Window has been deployed to major border offices. The National Single Window and ASYCUDA would cover whole processes of cargo clearance. The Working Group can extract data from both system and analyze in TRS software.
- The Working Group would consider to expand scope of the study to cover time for permit/certificate/license approval processes. It was observed in the World Bank's study on Doing Business that process of approval of permit, technical certificate or license of imports or export took much longer time than clearance processes at the border crossings. In addition, the ERIA required this information from all ASEAN Member Country for their analysis on trade transaction cost in ASEAN. Both the requirements may be addressed by expanding the scope of TRS in future.

## **Annex 1: TRS Working Group**

Minister of Finance nominated 2019 TRS Working Group as follows:

### **I. Steering Committee:**

1. Director General of Customs Department, Ministry of Finance (as the chairman)
2. Deputy Director General of Agriculture Department, Ministry of Agriculture and Forestry (as a member)
3. Deputy Director General of Livestock and Fishery Department, Ministry of Agriculture and Forestry (as a member)
4. Deputy Director General of Standards and Metrology Department, Ministry of Science and Technology (as a member)
5. Deputy Director General of Food and Drug Department, Ministry of Health (as a member)
6. Deputy Head of National Statistic Centre (as a member)
7. Vice President of Lao Chamber of Commerce (as a member)
8. Vice President of Lao Freight Forwarder Association (as a member)

The Steering Committee is responsible for providing guidance to the technical task force on planning for TRS, assigning tasks for each respective agency, monitoring the study, and reviewing and endorsing the report of the TRS.

### **II. Technical task force:**

1. Mr. Sompasong Amphaengphai, Customs Department (as the head)
2. Mr. Anousack Sisa-ath, Customs Department (as a member)
3. A representative of Department of Agriculture (as a member)
4. A representative of Department of Livestock and Fishery (as a member)
5. A representative of Department of Standards and Metrology (as a member)
6. A representative of Department of Food and Drug (as a member)
7. A representative of National Statistic Centre (as a member)
8. Customs officers of all selected customs officers (as members)
9. Mr. Vilapasa Luang-amath (as a member)

The technical task force is responsible for the following tasks:

- to determine approach, methodology and scope of the TRS;
- to develop an action plan and identifying specific tasks of member of the task force;
- to coordinate with all stakeholders involving the TRS;
- to conduct the TRS;
- to develop the TRS report.



## Annex 2: Questionnaire

Section I. General Information (to be filled by declarant/shipping agents)	
1. Customs Officer*	<input type="checkbox"/> Boten <input type="checkbox"/> Friendship Bridge 1 <input type="checkbox"/> Friendship Bridge 2 <input type="checkbox"/> Friendship Bridge 3 <input type="checkbox"/> Friendship Bridge 4 <input type="checkbox"/> Nam Heuang <input type="checkbox"/> Wattay Airport <input type="checkbox"/> Nam Phao <input type="checkbox"/> Pak San <input type="checkbox"/> Na Phao <input type="checkbox"/> Dansavan <input type="checkbox"/> Vang Tao
2. Declaration Ref. No.*	
3. Procedure code*	<input type="checkbox"/> IM4..... <input type="checkbox"/> EX1..... <input type="checkbox"/> IM4700500
4. Name of declarant *	

\* mandatory

Section II. Arrival Processing ( to be filled by custom brokers/declarant)	
5. Type of transport document *	<input type="checkbox"/> Truck Bill <input type="checkbox"/> Airway Bill <input type="checkbox"/> Manifest <input type="checkbox"/> Bill of Lading(ໃບຂົນສົ່ງສິນຄ້າ) <input type="checkbox"/> .....
6. Number of truck*	.....
7. Containerized?*	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Arrival of the truck/air craft (gate-in)*	date__ month__ / __ hour__ minute
9. Submission of transport documents	date__ month__ / __ hour__ minute
10. Transport document registered	date__ month__ / __ hour__ minute
11. Subject to loading to the warehouse?*	<input type="checkbox"/> Yes (please proceed to 12 and 13) <input type="checkbox"/> No (please proceed to Section III.)
12. Start of unloading	date__ month__ / __ hour__ minute
13. End of unloading	date__ month__ / __ hour__ minute

<b>Section III. OGA Processing</b>	
<b>14. Is OGA processing required?*</b> (to be responded by the broker)	<input type="checkbox"/> Yes (please proceed to 15 – 71) <input type="checkbox"/> No (please proceed to Section IV)
<b>A. Animal/Plant Quarantine processing (to be filled by the quarantine officers)</b>	
<b>15. Is quarantine processing required?</b>	<input type="checkbox"/> Yes (please respond to 16 – 23) <input type="checkbox"/> No (please go to B)
<b>16. Submission of declaration</b>	date__ month__ / __hour__ minute
<b>17. Start of document check</b>	date__ month__ / __hour__ minute
<b>18. End of document check</b>	date__ month__ / __hour__ minute
<b>19. Start of physical inspection</b>	date__ month__ / __hour__ minute
<b>20. End of physical inspection</b>	date__ month__ / __hour__ minute
<b>21. Start of payment</b>	date__ month__ / __hour__ minute
<b>22. End of payment</b>	date__ month__ / __hour__ minute
<b>23. Release approved</b>	date__ month__ / __hour__ minute
<b>B. Health Authority processing (to be filled by health authority officers)</b>	
<b>24. Is health authority processing required?</b>	<input type="checkbox"/> Yes (please proceed to 25 – 32) <input type="checkbox"/> No (please proceed to C)
<b>25. Submission of declaration</b>	date__ month__ / __hour__ minute
<b>26. Start of document check</b>	date__ month__ / __hour__ minute
<b>27. End of document check</b>	date__ month__ / __hour__ minute
<b>28. Start of physical inspection</b>	date__ month__ / __hour__ minute
<b>29. End of physical inspection</b>	date__ month__ / __hour__ minute
<b>30. Start of payment</b>	date__ month__ / __hour__ minute
<b>31. End of payment</b>	date__ month__ / __hour__ minute
<b>32. Release approved</b>	date__ month__ / __hour__ minute
<b>C. Science and Technology Authority processing (to be filled by the officers of Science and Technology)</b>	

33. <b>Is Science and Technology Authority processing required?</b>	<input type="checkbox"/> Yes (please proceed to 34 – 41) <input type="checkbox"/> No (please proceed to D)
34. <b>Submission of declaration</b>	date__ month__ / __hour__ minute
35. <b>Start of document check</b>	date__ month__ / __hour__ minute
36. <b>End of document check</b>	date__ month__ / __hour__ minute
37. <b>Strat of physical inspection</b>	date__ month__ / __hour__ minute
38. <b>End of physical inspection</b>	date__ month__ / __hour__ minute
39. <b>Start of payment</b>	date__ month__ / __hour__ minute
40. <b>End of payment</b>	date__ month__ / __hour__ minute
41. <b>Release approved</b>	date__ month__ / __hour__ minute

**D. Tax Authority processing (to be filled by Tax Officer)**

42. <b>Is tax authority processing required?</b>	<input type="checkbox"/> Yes (please proceed to 43 – 50) <input type="checkbox"/> No (please proceed to E)
43. <b>Submission of declaration</b>	date__ month__ / __hour__ minute
44. <b>Start of document check</b>	date__ month__ / __hour__ minute
45. <b>End of document check</b>	date__ month__ / __hour__ minute
46. <b>Strat of physical inspection</b>	date__ month__ / __hour__ minute
47. <b>End of physical inspection</b>	date__ month__ / __hour__ minute
48. <b>Start of payment</b>	date__ month__ / __hour__ minute
49. <b>End of payment</b>	date__ month__ / __hour__ minute
50. <b>Release approved</b>	date__ month__ / __hour__ minute

**D. State Asset Authority processing (to be filled to State Asset officers)**

51. <b>Is State Asset Authority processing required?</b>	<input type="checkbox"/> Yes (please proceed to 52 – 59) <input type="checkbox"/> No (please proceed to E)
52. <b>Submission of declaration</b>	date__ month__ / __hour__ minute
53. <b>Start of document check</b>	date__ month__ / __hour__ minute
54. <b>End of document check</b>	date__ month__ / __hour__ minute

55. Strat of physical inspection	date__ month__ / __hour__ minute
56. End of physical inspection	date__ month__ / __hour__ minute
57. Start of payment	date__ month__ / __hour__ minute
58. End of payment	date__ month__ / __hour__ minute
59. Release approved	date__ month__ / __hour__ minute
<b>E. Border Administration Authority's processing (to be filled to the Border Administrator officers.)</b>	
60. Is Border Administration Authority's processing required?	<input type="checkbox"/> Yes (please proceed to 61 – 68) <input type="checkbox"/> No (please proceed to F)
61. Submission of declaration	date__ month__ / __hour__ minute
62. Start of document check	date__ month__ / __hour__ minute
63. End of document check	date__ month__ / __hour__ minute
64. Strat of physical inspection	date__ month__ / __hour__ minute
65. End of physical inspection	date__ month__ / __hour__ minute
66. Start of payment	date__ month__ / __hour__ minute
67. End of payment	date__ month__ / __hour__ minute
68. Release approved	date__ month__ / __hour__ minute
<b>F. Border Protection Force processing (to be filled to the Border Protection officers.)</b>	
69. Is Border Administration Authority's processing required?	<input type="checkbox"/> Yes (please proceed to 70 – 77) <input type="checkbox"/> No (please proceed to F)
70. Submission of declaration	date__ month__ / __hour__ minute
71. Start of document check	date__ month__ / __hour__ minute
72. End of document check	date__ month__ / __hour__ minute
73. Strat of physical inspection	date__ month__ / __hour__ minute
74. End of physical inspection	date__ month__ / __hour__ minute
75. Start of payment	date__ month__ / __hour__ minute
76. End of payment	date__ month__ / __hour__ minute

77. Release approved	date__ month__ / __hour__ minute
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**Section IV. Customs Clearance Processing (to be filled by Customs Officers)**

78. Receiving Customs declaration documents*	date__ month__ / __hour__ minute
79. Selectivity result	<input type="checkbox"/> Green <input type="checkbox"/> Yellow <input type="checkbox"/> Red
80. Start of document check*	date__ month__ / __hour__ minute
81. End of document check*	date__ month__ / __hour__ minute
82. Subject to physical inspection? *	<input type="checkbox"/> Yes (please proceed to 83 and 84) <input type="checkbox"/> No (please proceed to 85)
83. Start of physical inspection	date__ month__ / __hour__ minute
84. End of physical inspection	date__ month__ / __hour__ minute
85. Assessment done*	date__ month__ / __hour__ minute
86. Subject duty payment? *	<input type="checkbox"/> Yes (please proceed to 87 – 89) <input type="checkbox"/> No (please proceed to 90)
87. Payment mode	<input type="checkbox"/> Smart Tax <input type="checkbox"/> Treasury Collector <input type="checkbox"/> Commercial Banks <input type="checkbox"/> Other.....
88. Start of payment	date__ month__ / __hour__ minute
89. End of payment	date__ month__ / __hour__ minute
90. Release approval	date__ month__ / __hour__ minute

**Section V. Removal Processing (to be filled by the declarants)**

91. Subject to loading?	<input type="checkbox"/> Yes (please proceed to 92 and 93) <input type="checkbox"/> No (please proceed to 94)
92. Start of loading	date__ month__ / __hour__ minute

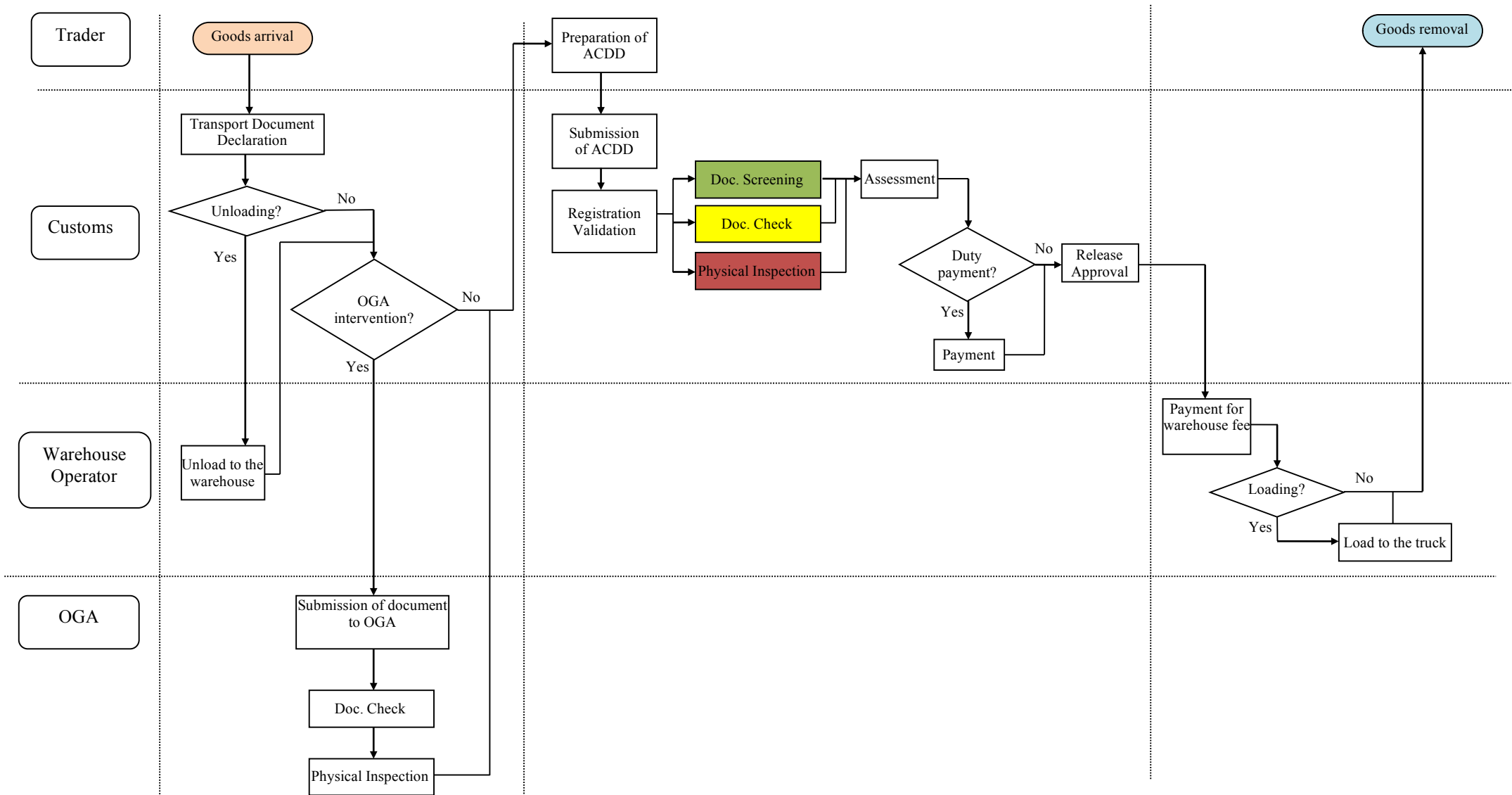
93. End of loading	<b>date__ month__ / __hour__ minute</b>
94. Removal of the goods (Gate-out)	<b>date__ month__ / __hour__ minute</b>

**In case of transit shipment please provide processing time as follows:**

<b>Section VI. Customs Clearance Processing at Exit Officer (to be filled by the declarants)</b>	
95. Name to Exit Office	<input type="checkbox"/> Boten <input type="checkbox"/> Friendship Bridge 1 <input type="checkbox"/> Friendship Bridge 2 <input type="checkbox"/> Friendship Bridge 3 <input type="checkbox"/> Friendship Bridge 4 <input type="checkbox"/> Nam Heuang <input type="checkbox"/> Wattay Airport <input type="checkbox"/> Nam Phao <input type="checkbox"/> Pak San <input type="checkbox"/> Na Phao <input type="checkbox"/> Dansavan <input type="checkbox"/> Vang Tao
96. Arrival of the good	<b>date__ month__ / __hour__ minute</b>
97. Submission of declaration document	<b>date__ month__ / __hour__ minute</b>
98. Release approved	<b>date__ month__ / __hour__ minute</b>
99. Removal of the goods	<b>date__ month__ / __hour__ minute</b>

*Thank you very much for your kind cooperation!*

### Annex 3: Standard Customs Declaration Procedures (Model 1)



**Annex 4: Customs Declaration Procedures implemented at Friendship Bridge 1, Friendship Bridge 2, Friendship Bridge 4, Nam Phao, Na Phao, Pak San and Vang Tao (Model 2)**

