

No. 13561. INTERNATIONAL CONVENTION ON THE SIMPLIFICATION AND HARMONIZATION OF CUSTOMS PROCEDURES. CONCLUDED AT KYOTO ON 18 MAY 1973<sup>1</sup>

ENTRY INTO FORCE of annex F.5<sup>2</sup> to the above-mentioned Convention

ANNEX CONCERNING URGENT CONSIGNMENTS

INTRODUCTION

Certain goods, either because of their nature or because of the special circumstances surrounding their shipment, need to be conveyed rapidly from one country to another and cleared through Customs with a minimum of delay. This applies, for example, to relief consignments sent in the event of disasters, replacement parts or equipment required in an emergency, perishable goods, newspapers and news films.

While, in principle, Customs controls and formalities apply equally to urgent consignments and to ordinary shipments of goods, many Customs administrations have provided greater facilities in connexion with the clearance of urgent consignments, subject to the necessary revenue safeguards and any prohibitions and restrictions.

The provisions of this Annex apply to the Customs formalities involved in the clearance of urgent consignments, at any stage of their transportation, be it at exportation, during transit or at importation. Generally, however, the Annex deals only with greater facilities provided for urgent consignments as compared with the provisions relating to the Customs treatment of other goods where no urgency is involved.

The Annex contains a number of special provisions concerning relief consignments forwarded as aid to those affected by natural disasters (e.g., earthquakes) and similar catastrophes (e.g., dam failures). However, these provisions do not apply to consignments forwarded in the event of catastrophes resulting from wars and similar conflicts.

The Annex also does not apply to goods sent by post.

DEFINITIONS

For the purposes of this Annex:

(a) The term "urgent consignments" means goods which require rapid clearance as a matter of priority due to:

- Their nature;
- Their being relief consignments;
- Their meeting a fully justified urgent need;

<sup>1</sup> United Nations, *Treaty Series*, vol. 950, p. 269, and annex A in volumes 958, 981, 987, 989, 1019, 1023, 1025, 1029, 1031, 1041, 1043, 1049, 1055, 1057, 1059, 1066, 1078, 1081, 1088, 1094, 1102, 1122, 1128, 1130, 1135, 1137, 1146, 1151, 1153, 1156, 1157, 1162 and 1166.

<sup>2</sup> The said annex came into force on 22 April 1980, i.e., three months after the five following States had accepted it, in accordance with article 12 (3) of the Convention. The pertinent notifications of acceptance were received by the Secretary-General of the Customs Co-operation Council as indicated:

<i>State</i>	<i>Date of receipt of the notification of acceptance</i>	<i>State</i>	<i>Date of receipt of the notification of acceptance</i>
Algeria*	18 August 1977	New Zealand	4 December 1979
Australia	22 January 1980	Switzerland*	13 April 1977
Canada*	10 June 1977		

\* See p. 380 of this volume for the text of the reservations made upon acceptance.

(b) The term “relief consignments” means goods, such as vehicles and other means of transport, foodstuffs, medicaments, clothing, blankets, tents, prefabricated houses or other goods of prime necessity, forwarded as aid to those affected by natural disaster and similar catastrophes;

(c) The term “duties and taxes” means Customs duties and all other duties, taxes, fees or other charges which are collected on or in connexion with the importation or exportation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;

(d) The term “Goods declaration” means a statement made in the form prescribed by the Customs, by which persons interested indicate the particular Customs procedure to be applied to the goods and furnish the facts which the Customs require to be declared for the application of that procedure;

(e) The term “declarant” means the person who signs a Goods declaration or in whose name it is signed;

(f) The term “examination of goods” means the physical inspection of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the Goods declaration;

(g) The term “security” means that which ensures to the satisfaction of the Customs that an obligation to the Customs will be fulfilled. Security is described as “general” when it ensures that the obligations arising from several operations will be fulfilled;

(h) The term “clearance” means the accomplishment of the Customs formalities necessary to allow goods to be exported, to enter home use or to be placed under another Customs procedure;

(ij) The term “release” means the action by the Customs to permit goods undergoing clearance to be placed at the disposal of the persons concerned;

(k) The term “person” means both natural or legal persons, unless the context otherwise requires.

## PRINCIPLES

### 1. *Standard*

Clearance of urgent consignments shall be governed by the provisions of this Annex.

## FIELD OF APPLICATION

### 2. *Standard*

National legislation shall specify the circumstances in respect of which the provisions of this Annex shall apply, and shall specify the conditions to be fulfilled and the Customs formalities to be accomplished for the clearance of urgent consignments.

#### NOTE

In addition to relief consignments the provisions of this Annex normally apply to goods such as the following:

- Goods requiring rapid clearance due to their nature
  - Bodily organs, blood and blood plasma;
  - Perishable medical research materials and etiologic agents;
  - Radio-active materials;
  - Live animals;
  - Perishable goods such as meat, fish, milk and milk products, eggs, fruit, margarine, vegetables and other foodstuffs, live plants and cut flowers;
  - Newspapers and periodicals;
  - News material such as tapes, videotapes, films and other recordings.

- Goods requiring rapid clearance if they meet a fully justified urgent need
  - Medicaments and vaccines;
  - Replacement parts;
  - Scientific and medical equipment;
  - Firefighting and rescue equipment;
  - Equipment for use in searches, investigations and salvage in connexion with accidents;
  - Equipment for the press or for sound or television broadcasting;
  - Cinematographic and other professional equipment.

3. *Standard*

Clearance of urgent consignments shall be carried out rapidly as a matter of priority, and Customs control shall be restricted to the minimum necessary to ensure compliance with the laws and regulations which the Customs are responsible for enforcing.

4. *Standard*

When clearing urgent consignments Customs authorities shall take into account such factors as the degree of urgency with which a consignment is needed, the nature and value of the consignment and the particular circumstances relating to it. In any event absolute priority shall be granted to relief consignments.

5. *Standard*

The provisions relating to the clearance of urgent consignments shall also be applicable where such consignments consist of goods ex Customs transit, ex Customs warehouse or from a free zone.

#### GENERAL PROVISIONS

(a) Time for lodgement of the Goods declaration.

6. *Standard*

At the request of the declarant, and for reasons deemed valid by the Customs authorities, the latter shall, insofar as their administrative organization permits, allow the Goods declaration to be lodged outside the business hours of Customs offices; any expenses which this entails may be charged to the declarant. In the case of relief consignments or consignments of a humanitarian nature the Customs authorities shall always endeavour to grant this facility.

(b) Lodgement of the Goods declaration before the arrival of urgent consignments

7. *Standard*

The declarant shall be authorized to lodge the Goods declaration before the arrival of urgent consignment at the Customs office.

(c) Periodic lodgement of Goods declaration

8. *Standard*

Where urgent consignments are cleared frequently by the same person, the Customs authorities shall allow a single Goods declaration to cover all such consignments cleared by that person in a given period.

#### NOTES

1. The Customs authorities may make this facility subject to the condition that the declarant keeps proper records and that the necessary control measures can be taken.

2. If the Customs authorities grant this facility, they may require the declarant to produce, each time an urgent consignment is cleared, a commercial or official document (commercial invoice, waybill, despatch note, etc.) giving the main particulars of the urgent consignments concerned.

(d) Requirements concerning the Goods declaration

9. *Standard*

Provision shall be made for a simplified Goods declaration procedure for the clearance of urgent consignments.

NOTES

1. In certain cases where a simplified Goods declaration has been accepted the Customs authorities may nevertheless require the subsequent furnishing of more detailed information.

2. In cases where persons clear urgent consignments only occasionally, or where duties and taxes are of minor importance, national legislation may provide for an oral declaration.

(e) Clearance of urgent consignments outside the business hours of the Customs office

10. *Standard*

At the request of the declarant, and for reasons deemed valid by the Customs authorities, the latter shall, insofar as their administrative organization permits, allow urgent consignments to be cleared outside the business hours of Customs offices; any expenses which this entails may be charged to the declarant. In the case of relief consignments or consignments of a humanitarian nature the Customs authorities shall always endeavour to grant these facilities.

(f) Examination of urgent consignments

11. *Standard*

Where the Customs authorities exercise their right to examine urgent consignments, they shall limit the extent of the examination to that deemed necessary to ensure compliance with the laws and regulations which the Customs are responsible for enforcing.

NOTE

The Customs authorities may further reduce the frequency and extent of examination when they are familiar with the circumstances and with the goods involved (for example, in the case of regular clearance of newspapers, periodicals, news material, etc.).

(g) Release of urgent consignments

12. *Standard*

If the Customs authorities are satisfied that the declarant will subsequently accomplish all the formalities in respect of the clearance of urgent consignments they shall release such consignments prior to the lodgement of the Goods declaration, provided that the declarant produces a commercial or official document giving the main particulars of the consignment concerned and acceptable to the Customs.

NOTES

1. The Customs authorities may make it a condition for release that the supporting documents deemed essential have been produced and that the controls provided for in national legislation (veterinary, health, phytopathological, etc., controls) have been carried out by the competent authorities.

2. The declarant may be required to furnish security to ensure compliance with his undertakings to the Customs.

(h) Examination and release of urgent consignments at a place other than the Customs office

13. *Standard*

At the request of the declarant, and for reasons deemed valid by the Customs authorities, the latter shall, insofar as their administrative organization permits, allow urgent consignments to be examined and released at a place other than the Customs office; any expenses which this entails may be charged to the declarant. In the case of relief consignments or consignments of a humanitarian nature the Customs authorities shall always endeavour to grant these facilities.

## NOTES

1. Urgent consignments may be examined and released, according to the circumstances, at the premises of the person concerned, on premises with appropriate equipment, at a Customs office other than that at which the urgent consignments are to be cleared, or at the place of destination.

2. The cases in which arrangements may be made for examination and release at a place other than the Customs office include the following: relief consignments, medicaments, sterile medical research materials, bulk consignments in containers, replacement parts and goods which cannot readily be examined and released until unloaded at destination.

(j) Identification measures

14. *Standard*

When the Customs authorities consider it necessary to identify urgent consignments, e.g., in the case of Customs transit or temporary admission, they shall affix Customs marks (seals, stamps, perforations, etc.) only where the urgent consignments cannot readily be identified by means of foreign seals, by marks, numbers or other indications permanently affixed to them, or by a description.

(k) Deferred payment of duties and taxes

15. *Standard*

Persons who clear urgent consignments shall be authorized to defer payment of duties and taxes without interest charges.

## NOTES

1. A person given the benefit of this facility may be required to furnish security in an amount determined by the Customs authorities.

2. Particularly in connexion with non-commercial operations an undertaking to pay the duties and taxes may be accepted in lieu of security.

16. *Standard*

The period for which payment of duties and taxes can be deferred shall be at least fourteen days following the date when payment of the amount of duties and taxes chargeable is otherwise due.

## NOTES

1. Different periods may be fixed for each type of duty or tax.

2. The Customs authorities may agree that the duties and taxes in respect of imports or exports during a given period shall be payable on a fixed date.

## SPECIAL PROVISIONS CONCERNING RELIEF CONSIGNMENTS

(a) Clearance

17. *Standard*

When clearing relief consignments regard shall not be had to the country of origin of the goods, the country whence they arrived or their country of destination.

(b) Exportation

18. *Standard*

Where an export declaration is required for a relief consignment the Customs shall, as a general rule, accept that declaration as evidence of the contents and intended use of the consignment.

19. *Recommended Practice*

In the case of relief consignments any economic export prohibitions or restrictions and any export duties or taxes otherwise payable should be waived.

20. *Standard*

In order to avoid delays in the forwarding of relief consignments at later stages in their journey, the Customs authorities of the exporting country shall, on application being made by the person concerned:

- (a) Examine, where appropriate by random checks, the contents of relief consignments against a detailed list and certify the results of this examination on that list; and
- (b) Where possible and appropriate, place such consignments under Customs seal.
- (c) Transit

21. *Standard*

The Customs transit of relief consignments shall, as far as possible, be authorized without the requirement of security in respect of duties and taxes and take place under cover of minimum documentation.

22. *Standard*

Relief consignments under Customs transit shall not be examined by the Customs authorities except where there are exceptional circumstances in which examination is deemed indispensable.

- (d) Importation

23. *Standard*

Relief consignments shall be released prior to the lodgement of the Goods declaration where the Customs authorities are satisfied that the declarant will subsequently accomplish all the formalities in respect of the clearance of the goods.

24. *Standard*

The Customs authorities of the importing country shall, as a rule, accept as evidence of the contents of a relief consignment, a detailed list certified by the Customs authorities of the exporting country as provided for in Standard 20 above.

25. *Recommended Practice*

Relief consignments received as gifts by approved organizations for use by or under the control of such organizations or for distribution free of charge by them or under their control should be admitted free of import duties and taxes and free of economic import prohibitions or restrictions.

NOTES

1. The competent authorities normally approve national organizations which would be responsible for the receipt and distribution of relief consignments. Information concerning these approved organizations and the procedure to be adopted in the event of the arrival of relief consignments would be brought to the attention of the competent Customs offices to ensure that the provisions of this Annex concerning relief consignments are implemented without delay.

2. The provisions of this Recommended Practice do not prevent the Customs authorities from collecting import duties and taxes in respect of any goods which are sold after use by the organizations concerned.

26. *Standard*

Relief consignments consisting of equipment loaned free of charge to approved organizations shall be granted temporary admission without the requirement of security and with minimum documentation.

NOTE

An undertaking to re-export such equipment may be required from the approved organization.

27. *Standard*

Any charges which would normally be made by the Customs authorities in respect of expenses entailed by clearance outside the business hours of the Customs office or examination and release

at a place other than the Customs office shall, as far as possible, be waived in the case of relief consignments.

#### INFORMATION CONCERNING URGENT CONSIGNMENTS

##### 28. *Standard*

The Customs authorities shall ensure that all relevant information concerning facilities related to urgent consignments is readily available to any person interested.

#### RESERVATIONS MADE UPON ACCEPTANCE

##### ALGERIA

##### *Standard 17*

The provisions of this Standard are not applied in Algeria.

##### CANADA

##### *Standard 8*

Canadian legislation makes no provision for the periodic lodgement of Goods declarations.

##### *Standard 16*

Canadian legislation does not permit duties and taxes to be deferred for more than five days.

##### *Recommended Practice 19*

Canadian legislation does not provide for the Customs to waive control of exported or imported relief consignments. In such cases an import or export permit can be issued within a few minutes, thereby eliminating any undue delay in the event of disasters.

##### *Recommended Practice 25*

Canadian legislation does not provide for the Customs to waive control of imported or exported relief consignments. In such cases an import or export permit can be issued within a few minutes, thereby eliminating any undue delay in the event of disasters.

##### SWITZERLAND

##### *Standard 8*

In principle, the periodic lodgement of Goods declarations is subject to the conclusion of prior agreements between the person concerned and the General Directorate of Customs.

##### *Standard 9*

In some cases a simplified declaration procedure is not applicable, in particular in respect of goods subject to health controls at the frontier.

##### *Standard 16*

Under the provisions governing the centralized payment system in force in Switzerland, the amount of duties and taxes payable must be paid within 48 hours of the due date.

##### *Standard 23*

In principle, relief consignments cannot be released until a document containing the main particulars relative to the consignments in question has been produced.

*Authentic texts: English and French.*

*Certified statement was registered by the Secretary-General of the Customs Co-operation Council, acting on behalf of the Parties, on 22 April 1980.*