

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
অর্থ মন্ত্রণালয়  
অভ্যন্তরীণ সম্পদ বিভাগ  
জাতীয় রাজস্ব বোর্ড

(কাস্টমস)

প্রজ্ঞাপন

তারিখ: ১৪ আষাঢ়, ১৪২৫ বঙ্গাব্দ/২৮ জুন, ২০১৮ খ্রিস্টাব্দ

এস. আর. ও. নং ২১৪-আইন/২০১৮/৩৭/কাস্টমস।- Customs Act, 1969 (Act No. IV of 1969) এর section 219, section 83E এর সহিত পঠিতব্য, এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড নিম্নরূপ বিধিমালা প্রণয়ন করিল, যথা:-

১। সংক্ষিপ্ত শিরোনাম ও প্রবর্তন।- (১) এই বিধিমালা অথরাইজড ইকনোমিক অপারেটর (স্বীকৃতি প্রদান) বিধিমালা, ২০১৮ নামে অভিহিত হইবে।

(২) এই বিধিমালা অবিলম্বে কার্যকর হইবে।

২। সংজ্ঞা।- (১) বিষয় বা প্রসঙ্গের পরিপন্থী কিছু না থাকিলে, এই বিধিমালায়,-

- (ক) “অথরাইজড ইকনোমিক অপারেটর (AEO)” অর্থ বিধি ৮ এর অধীন কমিশনারের নিকট হইতে স্বীকৃতি সনদপ্রাপ্ত কোন অথরাইজড ইকনোমিক অপারেটর (AEO);
- (খ) “আইন” অর্থ Customs Act, 1969 (Act No. IV of 1969);
- (গ) “আবেদন” অর্থ বিধি ৬ এর অধীন ফরম-ক মোতাবেক দাখিলকৃত কোন আবেদন;
- (ঘ) “আবেদনকারী” অর্থ আইনের আওতায় কাস্টমস সংশ্লিষ্ট কার্যক্রম পরিচালনাকারী এমন কোন ইকনোমিক অপারেটর যিনি অথরাইজড ইকনোমিক অপারেটর (AEO) হিসাবে স্বীকৃতি সনদ প্রাপ্তির লক্ষ্যে বিধি ৬ এর অধীন আবেদন দাখিল করিয়াছেন;
- (ঙ) “কমিটি” অর্থ বিধি ৩ এ উল্লিখিত অথরাইজড ইকনোমিক অপারেটর (AEO) কমিটি;

- (চ) “কমিশনার” অর্থ আইনের section 3 এর দফা (d) তে উল্লিখিত “Commissioner of Customs (Valuation and Internal Audit)”;
- (ছ) “কাস্টমস কর্মকর্তা” অর্থ আইনের section 2 এর দফা (o) তে সংজ্ঞায়িত “officer of Customs”;
- (জ) “ফরম” অর্থ এই বিধিমালার কোন ফরম;
- (ঝ) “বোর্ড” অর্থ National Board of Revenue Order, 1972 (President’s Order No. 76 of 1972) এর অধীন গঠিত জাতীয় রাজস্ব বোর্ড; এবং
- (ঞ) “স্বীকৃতি সনদ” অর্থ বিধি ৮ এর উপ-বিধি (২) এর অধীন ইস্যুকৃত কোন স্বীকৃতি সনদ।

(২) এই বিধিমালায় ব্যবহৃত যেই সকল শব্দ বা অভিব্যক্তির সংজ্ঞা প্রদান করা হয় নাই সেই সকল শব্দ বা অভিব্যক্তি, ক্ষেত্রমত, আইনে যেই অর্থে ব্যবহৃত হইয়াছে সেই অর্থে প্রযোজ্য হইবে।

৩। অথরাইজড ইকনোমিক অপারেটর (AEO) কমিটি।- (১) নিম্নবর্ণিত সদস্য সমন্বয়ে অথরাইজড ইকনোমিক অপারেটর (AEO) কমিটি নামে একটি কমিটি থাকিবে, যথা:-

- (ক) কমিশনার, যিনি ইহার সভাপতিও হইবেন;
- (খ) অথরাইজড ইকনোমিক অপারেটর (AEO) সংশ্লিষ্ট বোর্ডের প্রথম সচিব;
- (গ) কমিশনার কর্তৃক মনোনীত কাস্টমস মূল্যায়ন ও অভ্যন্তরীণ নিরীক্ষা কমিশনারেটের একজন অতিরিক্ত বা যুগ্ম-কমিশনার;
- (ঘ) মহাপরিচালক, কাস্টমস গোয়েন্দা ও তদন্ত অধিদপ্তর কর্তৃক মনোনীত ইহার একজন অতিরিক্ত মহাপরিচালক বা যুগ্ম-পরিচালক; এবং
- (ঙ) কমিশনার কর্তৃক মনোনীত কাস্টমস মূল্যায়ন ও অভ্যন্তরীণ নিরীক্ষা কমিশনারেটের একজন ডেপুটি বা সহকারী কমিশনার, যিনি ইহার সদস্য-সচিবও হইবেন।

(২) কমিটির কার্যাবলী সুষ্ঠুভাবে সম্পাদনের সুবিধার্থে ইহার সভাপতি সময়ে সময়ে, সংশ্লিষ্ট বিষয়ে অভিজ্ঞ যে কোন কাস্টমস কর্মকর্তাকে কমিটির সদস্য হিসাবে কো-অপ্ট করিতে পারিবেন।

(৩) কমিটির সভাপতি সভার কার্যপদ্ধতি নির্ধারণ করিবেন।

৪। কমিটির কার্যপরিধি।- কমিটির কার্যপরিধি হইবে নিম্নরূপ, যথা:-

- (ক) আবেদন যাচাই-বাছাইকরণ;
- (খ) স্বীকৃতি সনদ প্রদানের বিষয়ে সুপারিশ প্রণয়ন;
- (গ) স্বীকৃতি সনদ স্থগিত বা বাতিলের বিষয়ে সুপারিশ প্রণয়ন;
- (ঘ) অথরাইজড ইকনোমিক অপারেটর (AEO) দের কার্যক্রম নিয়মিতভাবে পরিবীক্ষণ (monitoring);
- (ঙ) স্টেকহোল্ডার ও বিশেষজ্ঞদের সহিত আলোচনাকরণ; এবং
- (চ) ত্রৈমাসিক ভিত্তিতে অথরাইজড ইকনোমিক অপারেটর (AEO) দের কার্যক্রম সম্পর্কে বোর্ডের সংশ্লিষ্ট সদস্য বরাবর প্রতিবেদন প্রেরণ।

৫। আবেদনকারীর যোগ্যতা।- আবেদনকারীর নিম্নবর্ণিত যোগ্যতা থাকিতে হইবে, যথা:-

- (ক) আবেদনের পূর্বে ধারাবাহিকভাবে ন্যূনতম ৫ (পাঁচ) বৎসর বাংলাদেশে ব্যবসা পরিচালনা করিতে হইবে;
- (খ) বিদ্যমান কাস্টমস, মূল্য সংযোজন কর ও আয়কর আইনের আওতায় সন্তোষজনক প্রতিপালন সুনাম (satisfactory compliance record) থাকিতে হইবে;
- (গ) আবেদনকারীকে আবেদন দাখিলের পূর্ববর্তী ৩ (তিন) বৎসর প্রমাণিত অপরাধমুক্ত থাকিতে হইবে;
- (ঘ) আবেদনের সময় পর্যন্ত নিরঙ্কুশ রাজস্ব পরিশোধ করিতে হইবে;
- (ঙ) আবেদনের তারিখ হইতে বিগত ৩ (তিন) বৎসর মেয়াদে আবেদনকারীর বিরুদ্ধে শুল্ক, মূসক এবং আয়কর সংক্রান্ত কোন মামলায় (আদালতে বিচারাধীন মামলা ব্যতীত) জরিমানার পরিমাণ মোট পণ্য বা সেবা মূল্যের ১% এর অধিক হইবে না;
- (চ) আবেদনকারীর অনুমোদিত মূলধনের (Authorized Capital) পরিমাণ অনূন্য ১৫ (পনের) কোটি টাকা এবং পরিশোধিত

মূলধনের (Paid-Up Capital) পরিমাণ অনূন ৫ (পাঁচ) কোটি টাকা হইতে হইবে অথবা বার্ষিক টার্নওভারের পরিমাণ আবেদনের তারিখের পূর্ববর্তী ৩ (তিন) বৎসর অব্যাহতভাবে অনূন ৫ (পাঁচ) কোটি টাকা হইতে হইবে; এবং

- (ছ) আবেদনকারী আমদানিকারক হইলে আবেদনের তারিখের পূর্ববর্তী ৩ (তিন) বৎসর সময়ে গড়ে বাৎসরিক আমদানির পরিমাণ অনূন ৫ (পাঁচ) কোটি টাকা হইতে হইবে এবং রপ্তানিকারক হইলে একই সময়ের গড় বাৎসরিক রপ্তানির পরিমাণ ৫ (পাঁচ) কোটি টাকা হইতে হইবে।

৬। আবেদন দাখিল ও আনুষঙ্গিক বিষয়াদি।- আবেদনকারীকে নিজস্ব প্যাডে 'ফরম-ক' মোতাবেক কমিশনার বরাবরে আবেদন করিতে হইবে এবং আবেদনের সহিত নিম্নলিখিত দলিলাদি দাখিল করিতে হইবে, যথা:-

- (ক) এই বিধিমালার সহিত সংযুক্ত পরিশিষ্ট অনুযায়ী Self-Assessment Questionnaire (SAQ) এর উত্তর সম্বলিত কপি;
- (খ) দফা (ক) তে উল্লিখিত SAQ তে প্রদত্ত তথ্যের স্বপক্ষে সকল প্রকার দলিলাদি।

৭। আবেদন প্রক্রিয়াকরণ।- (১) প্রতিটি আবেদনের প্রাপ্তি স্বীকার করিতে হইবে।

(২) প্রতিটি আবেদন পৃথক নথিতে কমিটির নিকট উপস্থাপন করিতে হইবে।

(৩) আবেদন প্রাপ্তির ১৫ (পনের) কার্যদিবসের মধ্যে কমিটি প্রতিটি আবেদন ও উহার সহিত দাখিলীয় দলিলাদি যাচাই-বাছাই করিবে এবং যাচাই-বাছাইকালে অতিরিক্ত কোন তথ্য বা দলিলাদির প্রয়োজন হইলে পরবর্তী ১৫ (পনের) কার্যদিবসের মধ্যে উহা দাখিলের জন্য আবেদনকারীকে লিখিতভাবে অনুরোধ করিবে:

তবে শর্ত থাকে যে, কমিটির সভাপতি আবেদনকারীর আবেদনের পরিপ্রেক্ষিতে, প্রয়োজনে, উক্ত সময়সীমা আরও ১৫ (পনের) কার্যদিবস বৃদ্ধি করিতে পারিবেন।

(৪) উপ-বিধি (৩) এর অধীন যাচিত তথ্য বা দলিলাদি আবেদনকারী কর্তৃক নির্ধারিত সময়ের বা, ক্ষেত্রমত, বর্ধিত সময়ের মধ্যে দাখিল করিতে হইবে, অন্যথায় আবেদন বাতিল বলিয়া গণ্য হইবে।

(৫) আবেদনের সহিত দাখিলকৃত Self-Assessment Questionnaire (SAQ) এ উল্লিখিত তথ্য সরেজমিনে যাচাই বা অডিটের লক্ষ্যে কমিটির আহ্বায়ক উপযুক্ত সংখ্যক কাস্টমস কর্মকর্তার সমন্বয়ে একটি যাচাই বা অডিট টীম গঠন করিবে এবং উক্ত টীম আবেদনকারী প্রদত্ত

সকল তথ্য সরেজমিন যাচাই বা অডিট করিয়া ৩০ (ত্রিশ) কার্যদিবসের মধ্যে কমিটির বরাবরে প্রতিবেদন দাখিল করিবে:

শর্ত থাকে যে, কমিটির সভাপতি যাচাই বা অডিট টীমের আবেদনের পরিপ্রেক্ষিতে উক্ত সময়সীমা আরও ১৫ (পনের) কার্যদিবস বৃদ্ধি করিতে পারিবে।

(৬) কমিটি আবেদন এবং উহার সহিত সংযুক্তীয় কাগজ ও দলিলাদি এবং যাচাই বা অডিট টীমের প্রতিবেদন মূল্যায়ন করিয়া সুপারিশ প্রণয়ন করিবে এবং উক্ত সুপারিশ কমিশনার বরাবর প্রেরণ করিবে।

৮। স্বীকৃতি সনদ, ইত্যাদি।- (১) বিধি ৭ এর উপ-বিধি (৬) এর অধীন প্রেরিত কমিটির সুপারিশের ভিত্তিতে উহা প্রাপ্তির তারিখ হইতে কমিশনার সর্বোচ্চ ৩০ (ত্রিশ) কার্যদিবসের মধ্যে আবেদনটি নিষ্পত্তি করিবেন।

(২) কমিটির সুপারিশ অনুযায়ী আবেদন গ্রহণযোগ্য হইলে কমিশনার আবেদনকারীর অনুকূলে ফরম-খ অনুযায়ী স্বীকৃতি সনদ ইস্যু করিবেন।

(৩) কমিটির সুপারিশ অনুযায়ী আবেদন গ্রহণযোগ্য না হইলে কমিশনার কারণ উল্লেখপূর্বক আবেদনকারীকে অবহিত করিবেন।

৯। অথরাইজড ইকনোমিক অপারেটর (AEO) এর প্রাপ্য সুবিধা।- স্বীকৃতি সনদপ্রাপ্ত অথরাইজড ইকনোমিক অপারেটর (AEO) এর প্রাপ্য সুবিধাদি হইবে নিম্নরূপ, যথা:-

- (ক) কাস্টম হাউস বা স্টেশনের পরিবর্তে অথরাইজড ইকনোমিক অপারেটরের (AEO) নিজস্ব আঙ্গিনায় (premise) কায়িক পরীক্ষণের (Physical Examination) সুযোগ;
- (খ) পণ্য সরাসরি খালাস বা, ক্ষেত্রমত, জাহাজীকরণের সুযোগ;
- (গ) কাস্টমস কর্মকর্তার সমন্বয়ে গঠিত বিশেষ টীমের নিকট হইতে দ্রুত সেবা গ্রহণ;
- (ঘ) পণ্যচালান বন্দরে আসিবার পূর্বেই বিল অব এন্ট্রি বা বিল অব এক্সপোর্ট দাখিলসহ শুদ্ধায়ন সংশ্লিষ্ট কার্যক্রম সম্পন্নকরণের সুযোগ;
- (ঙ) প্রয়োজনীয় গুরুত্বপূর্ণ দলিলাদি উপস্থাপনের মাধ্যমে শুদ্ধায়ন সম্পন্ন;
- (চ) কাস্টমস কর্তৃপক্ষের সহিত সকল যোগাযোগ ই-মেইল বা অন্যবিধ ইলেক্ট্রনিক মাধ্যমে দ্রুত সম্পন্নের সুযোগ;

- (ছ) যে কোন কাস্টমস স্টেশনে সহজে প্রবেশ ও কার্যক্রম পরিচালনার জন্য অথরাইজড ইকনোমিক অপারেটর (AEO) কর্তৃক মনোনীত প্রতিনিধিকে বিশেষ পরিচয়পত্র প্রদান;
- (জ) স্বল্পতম সময়ে প্রত্যর্পণ প্রদানের ব্যবস্থা;
- (ঝ) বিকল্প বিরোধ নিষ্পত্তি (ADR) বা অন্য কোন মাধ্যমে চলমান মামলা দ্রুত নিষ্পত্তির ব্যবস্থা গ্রহণ; এবং
- (ঞ) অথরাইজড ইকনোমিক অপারেটর (AEO) এর নাম ও ঠিকানা কাস্টমস ওয়েবসাইটে প্রকাশ।

**১০। অথরাইজড ইকনোমিক অপারেটর (AEO) এর কার্যক্রম অডিট।-** কমিটি প্রতি ৩ (তিন) বৎসর অন্তর বা, প্রয়োজন অনুসারে, যে কোন সময় অথরাইজড ইকনোমিক অপারেটর (AEO) এর কার্যক্রম অডিটের ব্যবস্থা গ্রহণ করিতে পারিবেন।

**১১। সমন্বয় গ্রুপ গঠন, ইত্যাদি।-** (১) বোর্ডের পক্ষে সংশ্লিষ্ট সদস্য অথরাইজড ইকনোমিক অপারেটর (AEO) প্রোগ্রাম বাস্তবায়ন ফলপ্রসূ করিবার লক্ষ্যে কাস্টমস কর্মকর্তা ও বেসরকারি খাতের প্রতিনিধিদের সমন্বয়ে একটি সমন্বয় গ্রুপ (liaison group) গঠন ও উহার কার্যপরিধি নির্ধারণ করিতে পারিবেন।

(২) সমন্বয় গ্রুপ বাস্তব অবস্থার পরিপ্রেক্ষিতে করণীয় সম্পর্কে নির্ধারিত সময়-সীমার মধ্যে সংশ্লিষ্ট সদস্য বরাবরে সুপারিশ প্রদান করিবে।

**১২। স্বীকৃতি সনদ স্থগিত বা বাতিল।-** (১) কমিশনার, কমিটির সুপারিশ সাপেক্ষে, অথরাইজড ইকনোমিক অপারেটর (AEO) এর বিরুদ্ধে নিম্নবর্ণিত এক বা একাধিক অভিযোগ বা কারণ থাকিলে স্বীকৃতি সনদ স্থগিত বা বাতিল করিতে পারিবেন, যথা:-

- (ক) আবেদনের সহিত দাখিলকৃত কোন দলিল বা তথ্য অসত্য প্রমাণিত হইলে;
- (খ) আমদানি বা রপ্তানি পণ্যচালানে প্রদত্ত তথ্য অসত্য প্রমাণিত হইলে;
- (গ) শুল্ক-কর ফাঁকির কোন ঘটনা উদঘাটিত এবং প্রমাণিত হইলে;
- (ঘ) বিদ্যমান অন্য কোন আইনের আওতায় কোন মামলার উদ্ভব হইলে, যাহা প্রত্যক্ষ বা পরোক্ষভাবে অথরাইজড ইকনোমিক অপারেটর (AEO) এর গ্রহণযোগ্যতাকে প্রশ্নবিদ্ধ করে;

- (ঙ) বিধি ৫ এ উল্লিখিত কোন যোগ্যতা হ্রাস পাইলে বা অন্য কোন কারণে অযোগ্য হইলে; এবং
- (চ) অথরাইজড ইকনোমিক অপারেটর (AEO) স্বেচ্ছায় স্বীকৃতি সনদ বাতিলের আবেদন করিলে।

(২) উপ-বিধি (১) এ উল্লিখিত অভিযোগ বা কারণ প্রমাণিত হওয়ার পরিপ্রেক্ষিতে স্বীকৃতি সনদ স্থগিত করা হইলে নিষ্পত্তিযোগ্য কোন অভিযোগ নিষ্পত্তির জন্য অথরাইজড ইকনোমিক অপারেটর (AEO) কে ৬ (ছয়) মাস সময় প্রদান করা যাইবে।

(৩) উপ-বিধি (২) এ উল্লিখিত ৬ (ছয়) মাস সময়ের মধ্যে অথরাইজড ইকনোমিক অপারেটর (AEO) তাহার বিরুদ্ধে আনীত অভিযোগ বা কারণ নিষ্পত্তি করিতে ব্যর্থ হইলে অথবা তাহার বিরুদ্ধে শুল্ক-কর ফাঁকির কোন অভিযোগ প্রমাণিত হইলে কমিশনার শুনানীর সুযোগ প্রদান করিয়া তদবরাবরে ইস্যুকৃত স্বীকৃতি সনদ বাতিল করিতে পারিবে:

শর্ত থাকে যে, একবার কোন অথরাইজড ইকনোমিক অপারেটর (AEO) এর স্বীকৃতি সনদ বাতিল করা হইলে উক্ত সনদ বাতিলের তারিখ হইতে পরবর্তী ৩ (তিন) বৎসরের মধ্যে উহা প্রাপ্তির জন্য উক্ত অপারেটর পুনরায় কোন আবেদন করিতে পারিবে না।

**১৩। আপিল।-** (১) এই বিধিমালার অধীন কমিশনার কর্তৃক প্রদত্ত কোন আদেশ দ্বারা কোন অথরাইজড ইকনোমিক অপারেটর (AEO) সংক্ষুব্ধ হইলে তিনি উক্ত আদেশ প্রাপ্তির ৩০ (ত্রিশ) কার্যদিবসের মধ্যে বোর্ডের নিকট আপিল করিতে পারিবেন।

(২) উপ-বিধি (১) এর অধীন প্রাপ্ত আপিল আবেদন বোর্ড ৬০ (ষাট) কার্যদিবসের মধ্যে নিষ্পত্তি করিবে।

(৩) বোর্ড কর্তৃক আপিলে প্রদত্ত সিদ্ধান্ত চূড়ান্ত বলিয়া গণ্য হইবে।

ফরম-ক  
[বিধি ৬ দ্রষ্টব্য]

বরাবর  
কমিশনার  
কাস্টমস মূল্যায়ন ও অভ্যন্তরীণ নিরীক্ষা কমিশনারেট

বিষয়: অথরাইজড ইকনোমিক অপারেটর (AEO) হিসাবে স্বীকৃতি সনদ প্রাপ্তির আবেদন।

মহোদয়,

আমি/আমরা অথরাইজড ইকনোমিক অপারেটর (স্বীকৃতি প্রদান) বিধিমালা, ২০১৮ এর বিধি ৬ এর বিধান অনুসারে অথরাইজড ইকনোমিক অপারেটর (AEO) হিসাবে স্বীকৃতি সনদ প্রাপ্তির জন্য আবেদন করিতেছি।

উল্লিখিত বিধিমালার ‘পরিশিষ্ট’ অনুসারে Self-Assessment Questionnaire (SAQ) পূরণ করত: উহার স্বপক্ষে সকল কাগজ ও দলিলাদি এতদসঙ্গে সংযুক্ত করা হইল।

আমি/আমরা এই মর্মে ঘোষণা করিতেছি যে, উপরে বর্ণিত তথ্য সত্য এবং সম্পূর্ণ সঠিক।

আবেদনকারীর বিস্তারিত তথ্যাদি:

ঠিকানা:

মূসক নিবন্ধন নং:

আয়কর সনদ নং:

আপনার বিশ্বস্ত,

(আবেদনকারীর নাম, স্বাক্ষর ও দাপ্তরিক সীল)



ফরম-খ

[বিধি ৮(২) দ্রষ্টব্য]



গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
কাস্টমস মূল্যায়ন ও অভ্যন্তরীণ নিরীক্ষা কমিশনারেট, ঢাকা

অথরাইজড ইকনোমিক অপারেটর (AEO) স্বীকৃতি সনদ

সনদ নং:-----

তারিখ:-----

এই মর্মে প্রত্যয়ন করা যাইতেছে যে, জাতীয় রাজস্ব বোর্ড কর্তৃক জারীকৃত অথরাইজড ইকনোমিক অপারেটর (স্বীকৃতি প্রদান) বিধিমালা, ২০১৮ এর বিধি ৬ এর অধীন প্রাপ্ত আবেদন অথরাইজড ইকনোমিক অপারেটর (AEO) কমিটির নিকট যথাযথ বিবেচিত হইয়াছে।

সেই মোতাবেক উপরি-উল্লিখিত বিধিমালায় বিধি ৮ এর উপ-বিধি (২) এর বিধান অনুযায়ী ----- ঠিকানা-----, মূসক নিবন্ধন নং -----, করদাতা সনাক্তকরণ নং (TIN)-----কে অথরাইজড ইকনোমিক অপারেটর (AEO) হিসাবে এতদ্বারা স্বীকৃতি সনদ প্রদান করা হইল।

কমিশনার  
(কাস্টমস মূল্যায়ন ও অভ্যন্তরীণ নিরীক্ষা কমিশনারেট)

## পরিশিষ্ট

## Self-Assessment Questionnaire (SAQ)

## Section 1: Profile

|   |   |
|---|---|
| <b>Sub-section 1.1: General information</b>   |   |
| This section is designed to give customs an overview of the (commercial) customs-related, business activities of the EO. The information provided serves as a snapshot of the business activities of the EO on the date of the application for AEO recognition. |   |
| <b>1.1.1</b>  | The name, address, date of establishment, including website address, if applicable, should be stated by the EO.<br>If part of a group, a brief description of the group should be provided by the EO and it should be indicated if any other entities in the group;<br>a) already has an (AEO) recognition; or<br>b) has applied for an (AEO) recognition and is currently undergoing an AEO audit by customs.<br><i>[If established for less than three years, it should be specified if the reason is due to an internal reorganization of a previously existing entity, for example, incorporation or sale of a business unit. In this case, details regarding the reorganization should be provided by the EO.]</i> |
| <b>1.1.2</b>  | The following information about the EO should be provided:-<br><br>a) Full details of the owners or main shareholders, including the percentage shareholding held.<br>b) Full details of the board members and / or managers.<br>c) Full details of the advisory board, if any, and board of directors.<br>d) Full details of the person in charge of, or exercising control over the management of the EO's business activities.<br><br>(Details should include full names and addresses, dates of birth and Identification Numbers ("IDs") or National Insurance Numbers of the persons concerned.)   |
| <b>1.1.3</b>  | Details of the person in charge of customs matters within the EO's business should be provided by the EO.<br><br>(The details should include full name and address, date of birth and ID or National Insurance Number.)   |

|   |   |
|---|---|
| <b>1.1.4</b>                                      | <p>The (commercial) business activities being undertaken by the EO and its role in the ISC (exporter, manufacturer of goods, importer, customs broker, carrier, forwarder, consolidator, warehouse-keeper and temporary storage operator.) should be described briefly (by the EO).</p> <p>If the EO has more than one role, each role should be included and briefly described (by the EO).</p>  |
| <b>1.1.5</b>                                      | <ul style="list-style-type: none"> <li>a) <i>The location(s) involved in customs activities, in this and third countries, should be specified by the EO</i></li> <li>b) Address (es), including email(s), if applicable, name(s) and telephone number(s) of contact point(s) should also be listed by the EO</li> <li>c) A brief description of (commercial) business activities, if any, conducted by the EO, in third countries should be provided, as follows;- <ul style="list-style-type: none"> <li><b>I.</b> the individual locations of the EO’s business and approximate number of employees in each department,</li> <li><b>II.</b> the site(s) where business activities, outsourced by the EO, are carried out by a third party.</li> </ul> </li> </ul> |
| <b>1.1.6</b>                                      | <p>The internal organizational structure of the EO’s business and the tasks / responsibilities of each department should be provided by the EO.</p>   |
| <b>1.1.7</b>                                      | <p>The number of people employed in the EO’s business should be provided and one of following options (as defined internationally) selected by the EO: <i>Micro / Small / Medium / Large</i></p>  |
| <p><b>Sub-section 1.2: Volume of business</b></p> |   |
| <b>1.2.1</b>                                      | <ul style="list-style-type: none"> <li>a) The annual turnover figures for the last three sets of completed annual accounts should be provided by the EO.<br/><i>[If a new business, “Not Applicable” (“N/A”) should be stated by the EO.]</i></li> <li>b) The annual net profit or loss figures for the last three sets of completed annual accounts should be provided by the EO.<br/><i>[If a new business, “Not Applicable” (“N/A”) should be stated by the EO.]</i></li> </ul>  |
| <b>1.2.3</b>                                      | <p>An estimate of the number and value of declarations should be provided by the EO, acting as a customs broker or third-party</p>  |

|              |   |
|--------------|---|
|              | <p>representative, for each of the last three years for: <i>Import / Export &amp; Re-export / Special procedures</i></p> <p><i>[If a new business, “Not Applicable” (“N/A”) should be stated by the EO.]</i></p>  |
| <b>1.2.4</b> | <p>An estimate of the amount paid should be provided, for each of the last three years for the following:</p> <ul style="list-style-type: none"> <li>- <i>Customs duty</i></li> <li>- <i>Excise duty</i></li> <li>- <i>Import</i></li> <li>- <i>VAT</i></li> <li>- <i>Other relevant import charges</i></li> </ul> <p>If the EO is operating for less than three years, details for the period of operation should be provided.</p> <p><i>[If a new business, “Not Applicable” (“N/A”) should be stated by the EO.]</i></p> |

**Sub-section 1.3: Information and Statistics on customs matters**

|              |  |     |    |
|--------------|--|-----|----|
| <b>1.3.1</b> | a) Does the EO perform customs formalities in its own name and for its own account?  | Yes | No |
|              | b) Is the EO being represented by someone regarding customs formalities?   | Yes | No |
|              | c) Does the EO represent other persons in customs formalities?<br>If Yes, who and how (directly or indirectly)?<br>(The most significant clients should be named.) | Yes | No |

**Section 2: Compliance record**

**Sub-section 2.1: Infringements**

|              |   |
|--------------|---|
| <b>2.1.1</b> | <p>Have infringements of customs and taxation rules been detected in respect of the EO, in the last three years?</p> <p>If so, they should be briefly described by the EO with reference to the following factors:</p> <p><i>Minor infringements / repeated infringements / serious</i></p> |
|--------------|---|

|   |  |     |    |
|---|--|-----|----|
|   | <i>infringements</i>   |     |    |
|   | a) How were the infringements notified by the EO, to customs / tax authority / relevant governmental agencies?   |     |    |
|   | b) What quality assurance measures were introduced by the EO to avoid a recurrence of such infringements?  |     |    |
|   | c) Are notes kept by the EO of these quality assurance measures?   |     |    |
|   | d) Are there written procedures in place to cater for a), b) and c)?   | Yes | No |
|   | <p>If Yes, a brief description of the procedures should be provided by the EO or a reference to the name(s) / number(s) of the related documents should be provided by the EO.</p> <p>If No, what arrangements has the EO put in place to deal with the matter of infringements?</p> |     |    |
| 2.1.2   | Has the EO been convicted of any serious infringement(s) of criminal laws related to its business activities?  | Yes | No |
|   | <p>If Yes, describe the infringement(s) and when committed. Reference should also be made to any court sentence</p>  |     |    |
| Sub-section 2.2: Refusals / Revocations / Suspensions, etc. |  |     |    |

### Section 3: Accounting and logistical system

|  |  |     |    |
|--|--|-----|----|
| Sub-section 3.1: Audit trail                       |  |     |    |
| 3.1.1  | Does the accounting system facilitate a full audit trail of customs activities or tax-relevant movement of goods?  | Yes | No |
|  | <p>If Yes, describe the essential features of this audit trail.</p> <p><b>If No, the application for AEO recognition might be rejected by customs.</b></p> |     |    |
| Sub-section 3.2: Accounting and logistical systems |  |     |    |
| 3.2.1  | a) What computer system (hardware / software) is used for the EO's business activities and customs matters in particular?                                  |     |    |

|   |  |     |    |
|---|--|-----|----|
|   | <p>b) Information on the following should be provided by the EO in relation to the extent of;</p> <ul style="list-style-type: none"> <li>➤ separation of functions between development, testing and operation,</li> <li>➤ separation of functions between users,</li> <li>➤ access controls (which ones / to whom),</li> <li>➤ traceability between business system and the customs declaration system.</li> </ul> |     |    |
| <b>3.2.2</b>                                    | <p>Can the logistical system of the EO distinguish between different categories of goods, for example, duty paid and duty suspended, and indicate their locations</p> <p>If Yes, details should be provided by the EO.</p> <p>If No, how does the EO distinguish between the different categories of goods and indicate their locations?</p>   | Yes | No |
| <b>3.2.3</b>                                    | <p>a) At what location are the computer activities of the EO undertaken?</p>   |     |    |
|   | <p>b) Have the computer applications been outsourced by the EO?</p> <p>If yes, details (name address, VAT No. other identification number) of supplier(s) to where the applications are outsourced and how are access controls for the outsourced applications managed should be provided by the EO</p>  | Yes | No |
|   | <p>c) Are there written procedures to show how the outsourcing of computer applications is managed by the EO?</p> <p>If Yes, brief details should be provided by the EO of the procedures or a reference to their names / numbers should be provided by the EO.</p> <p>If No, how is the arrangement managed by the EO?</p>  | Yes | No |
| <b>Sub-section 3.3: Internal control system</b> |  |     |    |
| <b>3.3.1</b>                                    | <p>a) Are there in-house guidelines for the internal control system of the EO, in accounts / buying /</p>  | Yes | No |

|              |   |     |    |
|--------------|---|-----|----|
|              | <p>sales / customs departments, in addition to production, material and merchandise management and logistics?</p> <p>b) If Yes, they should be described briefly by the EO and how they are updated, such as job instructions, employee training, instructions for checking faults and mechanism for proof-reading or a reference to the name / number of the related written guidelines should be provided (by the EO).</p> <p>c) If No, how is the internal control system managed by the EO?</p> |     |    |
| <b>3.3.2</b> | <p>a) Have the internal control processes of the EO been subject to any internal / external audit?</p> <p>If Yes, a copy of the most recent audit report should be provided by the EO</p>   | Yes | No |
|              | <p>b) Does this include audit of the customs routines?</p> <p>If Yes, a copy of the most recent audit report should be provided by the EO</p>   | Yes | No |
|              | <p>c) If the answer to a) and / or b) is No, how is the operation of the internal control systems / audit routines validated by the EO?</p>   |     |    |
| <b>3.3.3</b> | <p>a) Does the EO have a procedure to check its computer files (standing data or master files)?</p> <p>If Yes, the procedure should be described briefly by the EO or a reference made to its name / number should be provided by the EO</p> <p>If No, the EO should describe how the computer files are checked</p>  | Yes | No |
|              | <p>b) How does it cover the following risks?</p> <p>i) Incorrect and / or incomplete recording of transactions in the accounting system.</p> <p>ii) Use of incorrect, permanent or out-of-date data, such as, number of articles and tariff codes.</p>  |     |    |

|  |  |     |    |
|--|--|-----|----|
|  | iii) Inadequate control of the processes within the business.  |     |    |
| <b>Sub-section 3.4: Flow of goods</b>    |  |     |    |
| <b>3.4.1</b>                             | <p>a) Is there a procedure, put in place by the EO for the registration procedure (physically and in the records) of the flow of goods starting from their arrival, storage, manufacture and shipment, who keeps the records, and where the records are kept?</p> <p>b) If Yes, the procedure should be described briefly or a reference made to its name / number provided by the EO.</p> <p>c) If No, how is the registration carried out by the EO?</p> | Yes | No |
| <b>3.4.2</b>                             | <p>A) Is there a procedure put in place by the EO for checking stock levels, including the frequency of those checks and how discrepancies are handled, for example, stocktaking and inventory?</p> <p>b) If Yes, the procedure should be described briefly by the EO or a reference made to its name / number should be provided by the EO.</p> <p>c) If No, how are stock levels, stocktaking, discrepancies, etc. carried out by the EO?</p>            | Yes | No |
| <b>Sub-section 3.5: Customs routines</b> |  |     |    |
| <b>3.5.1</b>                             | <p>a) Are there documented procedures, in place by the EO, for verifying the accuracy of customs declarations, including those submitted, for example, by a customs broker or a freight forwarder?</p> <p>b) If Yes, the procedures should be described briefly by the EO or a reference made to their names / numbers should be provided by the EO.</p> <p>c) If No, how is the accuracy of customs declarations verified by the EO?</p>                  | Yes | No |
| <b>3.5.2</b>                             | <p>a) Are there instructions in place by the EO, relating to the notification of irregularities, (suspicion of theft, burglary or smuggling</p>  | Yes | No |



|  |   |     |    |
|--|---|-----|----|
|  | connected with customs-related goods), to customs or other OGAs?<br><br>If No, how are irregularities notified by the EO to customs or other OGAs?  |     |    |
|  | b) Are these instructions documented (work instructions, manuals, guidance material)?<br><br>If Yes, the instructions should be described briefly or a reference made to their names / numbers should be provided by the EO | Yes | No |
|  | c) Over the last year, have there been any (presumed) irregularities detected by the EO, and notified to customs or OGA?<br><br>If Yes, details should be provided by the EO.   | Yes | No |

**Section 4: Financial solvency**

|   |  |     |    |
|---|--|-----|----|
| <b>Sub-section 4.1: Bankruptcy / insolvency</b> |  |     |    |
| <b>4.1.1</b>                                    | Have any bankruptcy or insolvency proceedings been initiated in respect of the assets of the EO in the last three years?<br><br>If Yes, please provide details.  | Yes | No |
| <b>Sub-section 4.2: Financial standing</b>      |  |     |    |
| <b>4.2.1</b>                                    | Has the EO had a consistently good financial standing sufficient to meet financial commitments, over the last three years?<br><br>If Yes,<br>➤ evidence should be provided by the EO, such as a letter from the auditors or audited report, a copy of finalized accounts (including management accounts), etc.<br>➤ if the accounts have not been audited, evidence should be provided by the EO from the related bank or financial institution.<br><br>If No, full details should be provided by the EO | Yes | No |
| <b>4.2.2</b>                                    | <i>If a newly established business, all records and information in relation to the financial status should be provided, for example, latest cash flow, balance sheet, profit and loss forecasts,</i>   |     |    |

|              |  |     |    |
|--------------|--|-----|----|
|              | <i>approved by the directors / partners / sole proprietor.</i>   |     |    |
| <b>4.2.3</b> | Is there anything that that could impact on the financial solvency of the EO's business in the foreseeable future?<br><br>If Yes, details should be provided by the EO | Yes | No |

**Section 5: Safety and security requirements**

|   |   |     |    |
|---|---|-----|----|
| <b>Sub-section 5.1: General information on safety and security</b>  |   |     |    |
| <b>5.1.1</b>  | The name and the position of the person, within the EO's business, responsible for dealing with all aspects of security and safety, should be provided by the EO.   |     |    |
| <b>5.1.2</b>  | a) Has a risk and threat assessment for the business activities of the EO been carried out?<br><br>If Yes, the related report should be made available for the information of customs or a reference to its name / number should be provided, by the EO   | Yes | No |
|   | b) Is there a security plan in place for each location of the EO's business activities?<br><br>If Yes, how often is the report (see a)) and / or plan (see b)) reviewed and updated by the EO?<br><br>If Yes, the plan should be made available for the information of customs or a reference to its name / number should be provided, by the EO. | Yes | No |
| <b>If the answer is No to either a) or b), the application for AEO recognition might be rejected by customs</b> |   |     |    |
| <b>5.1.3</b>  | The identified security risks, (within the business activities of the EO or in the EO's business dealings with customers, suppliers and external service providers), should be briefly described by the EO or a reference made to the related document name / number should be provided (by the EO).  |     |    |
| <b>5.1.4</b>  | How are security measures implemented and coordinated within the business activities of the EO and who is responsible for them?   |     |    |
| <b>5.1.5</b>  | Where there are several premises operating within the scope of the business activities of the EO, is the implementation of the security measures harmonized in all of these premises?   | Yes | No |

|              |   |     |    |
|--------------|---|-----|----|
|              | <p>If Yes, the security measures should be described or a reference made to the name(s) / number(s) of the related documents be provided by the EO.</p> <p>If No, the differences should be described and / or the measures applying at each premises set down by the EO.</p>   |     |    |
| <b>5.1.6</b> | <p>a) Have there been any security incidents over the last year within the EO's business?</p> <p>If Yes, a brief description of the incidents and measures taken to prevent a recurrence should be given by the EO</p>  | Yes | No |
|              | <p>b) Are records of security incidents kept and are details of measures taken provided by the EO?</p> <p>If Yes, a reference should be made to the records by the EO</p> <p>If No, the reasoning behind not maintaining such records should be explained by the EO</p>   | Yes | No |
|              | <p>c) Has the EO planned to apply or has he already applied for any other recognition/authorization etc. for security purposes, for example, Regulated Agent, Known Consignor, etc.?</p> <p>If Yes, details should be provided by the EO.</p>   | Yes | No |
| <b>5.1.7</b> | <p>Are there particular security and safety requirements for goods imported / exported by the EO?</p> <p>If Yes, a brief description of the requirements or a reference to the name(s) / number(s) of the related instructions should be provided by the EO<br/>If such instructions are detailed elsewhere, a reference to the specific subsection is sufficient.</p> <p>If No, how are particular security and safety requirements for goods imported / exported catered for by the EO?</p> | Yes | No |
| <b>5.1.8</b> | <p>a) Is a security service provider used by the EO?</p>  | Yes | No |

|  |  |     |    |
|--|--|-----|----|
|  | If so, the usual details should be provided by the EO?   |     |    |
|  | b) Has this (security) service provider made a threat assessment of the business activities of the EO?<br><br>If Yes, the identified security risks, should be briefly described by the EO. The related report should be made available for the information of customs or a reference to its name / number should be provided by the EO. | Yes | No |
| <b>If the answer is No to b), the application for AEO recognition might be rejected by customs</b> |  |     |    |
| <b>5.1.9</b>   | Do customers or the insurance provider impose any security and safety requirements in relation to the business activities of the EO?<br><br>If Yes, a brief description of the requirements) should be provided by the EO  | Yes | No |
| <b>Sub-section 5.2: Building security</b>  |  |     |    |
| <b>5.2.1</b>   | a) The arrangement relating to how the external boundary of the premises of the EO is secured and how compliance with this procedure is checked should be briefly described by the EO?   |     |    |
|  | b) How, by whom and at what intervals are checks carried out on the fences and buildings?<br>How are these checks and their results recorded?  |     |    |
|  | c) How are security incidents reported and dealt with?   |     |    |
|  | d) Have the arrangements in a), b) and c) been documented as a procedure?<br><br>If Yes, a brief description of the procedure or a reference to its name / number should be provided by the EO.  | Yes | No |
| <b>5.2.2</b>   | a) What number and types of access are there to the premises of the EO?  |     |    |
|  | b) How are these managed by the EO?  |     |    |
|  | c) Are access points restricted to particular times / days?  | Yes | No |
|  | d) Is there a written procedure, prepared by the EO, dealing with access to the premises?  | Yes | No |

|              |  |     |    |
|--------------|--|-----|----|
|              | <p>If Yes, a brief description of the procedure or a reference to its name / number should be provided by the EO.</p> <p>If No, how the arrangement related to premises access is managed should be explained by the EO.</p>   |     |    |
| <b>5.2.3</b> | <p>Is there adequate illumination of the premises of the EO, such as, continuous light, movement sensors, twilight switch?</p> <p>If Yes, a brief description of the situation should be provided by the EO.</p>   | Yes | No |
| <b>5.2.4</b> | <p>a) How is the administration of keys handled in the EO's business, for example, location, access, logging of use?</p> <p>b) Is there a written procedure in place for this arrangement?</p> <p>If Yes, a brief description of the procedure or a reference to its name / number should be provided by the EO</p> <p>If No, how is the administration of keys controlled by the EO?</p>  | Yes | No |
| <b>5.2.5</b> | <p>a) Is the parking of private vehicles permitted on the premises of the EO</p> <p>b) If Yes, for which persons or categories of persons?</p> <p>c) Who gives the approval?</p> <p>d) Are the vehicles checked (at the entrance to the premises or at the car park entrance)?</p> <p><b>If No, how are such vehicles controlled by the EO?</b></p> <p>e) Is there a written procedure in place for this arrangement?</p> <p>If Yes, a brief description of the procedure or a reference to its name / number should be provided by the EO.</p> <p>If No, an explanation as to how the parking of private vehicles on it is handled should be sought</p> | Yes | No |

|  |   |     |    |
|--|---|-----|----|
|  | from the EO.  |     |    |
| <b>Sub-section 5.3: Access to premises</b> |   |     |    |
| <b>5.3.1</b>                               | a) The process of accessing the premises (buildings, production areas, warehouses etc.) and how it is regulated for staff, visitors, other persons, vehicles and goods, should be briefly described by the EO?  |     |    |
|  | b) Who checks that the prescribed procedures are complied with?   |     |    |
|  | c) Are there written instructions in place by the EO to deal with for a) and b)?<br><br>If Yes, a brief description of the instructions or a reference to their name / number should be provided by the EO<br><br>If No, an explanation should be required from the EO as to how accessing the premises is organized and regulated.         | Yes | No |
| <b>5.3.2</b>                               | a) The procedure for dealing with an unauthorized person / vehicle, discovered on the grounds or buildings of the EO's premises, should be briefly described by the EO?   |     |    |
|  | b) How is this procedure communicated to staff, for example, by way of manual, working guidelines, training)?   |     |    |
|  | c) Is the procedure documented by the EO for these arrangements?<br><br>If Yes, a brief description of the procedure or a reference to its name / number should be provided by the EO<br><br>If No, an explanation should be required from the EO as to how an unauthorized person / vehicle, detected on the EO's premises, is dealt with. | Yes | No |
| <b>5.3.3</b>                               | A site plan for each location, involved in customs-related activities of the EO, such as a draft lay-out, from which the boundaries, access routes and the location of the buildings can be identified should be made available, by the EO, for the information of customs  |     |    |
| <b>5.3.4</b>                               | Details of other entities, co-located at the same premises / site as the EO, should be provided by the EO   |     |    |

| <b>Sub-section 5.4: Cargo units (containers, transport boxes)</b> |  |     |    |
|---|--|-----|----|
| <b>5.4.1</b>  | a) Is access to cargo units subject to restrictions / regulation imposed by the EO?<br><br>If yes, how are such restrictions / regulation enforced?  | Yes | No |
|   | b) Are there written instructions put in place by the EO to deal with the restrictions / regulation?<br>If Yes, a brief description of the instructions should be provided by the EO or a reference to its name / number should be provided by the EO<br><br>If No, an explanation is required as to how access to cargo units is restricted or regulated (especially in the open air) by the EO.  | Yes | No |
| <b>5.4.2</b>  | a) The measures put in place to prevent unauthorized access to and / or tampering with cargo units, particularly in open storage areas, should be described by the EO. Examples include; <ul style="list-style-type: none"> <li>➤ constant supervision,</li> <li>➤ training staff and making them aware of risks,</li> <li>➤ proper use of seals,</li> <li>➤ instructions on procedures to follow in the case of unauthorized entry</li> </ul> |     |    |
|   | b) Are these measures set down in instructions for the staff of the EO?<br><br>If Yes, a brief description of the instructions or a reference to its name / number should be provided by the EO<br><br>If No, an explanation should be required from the EO as to how unauthorized access to and / or tampering with cargo units, particularly in open storage areas is controlled.  | Yes | No |
| <b>5.4.3</b>  | a) Are seals used by the EO to prevent unauthorized tampering with goods?<br><br>If Yes, what kind? Do they satisfy specific standards (ISO)?  | Yes | No |
|   | b) If No, how does the EO ensure that goods are not tampered with, (if seals are not used)?  |     |    |

|  |   |     |    |
|--|---|-----|----|
|  | c) Are there written instructions put in place by the EO for the arrangements at a) and b)?<br><br>If Yes, a brief description of the instructions or a reference to their name / number should be given by the EO.   | Yes | No |
| 5.4.4  | a) The control measures, for checking cargo units, such as the seven-point inspection process (front wall, left side, right side, floor, covering/roof, inside/outside of doors, outside undercarriage, should be described by the EO   |     |    |
|  | b) Are the control measures set down in the form of instructions by the EO?<br><br>If Yes, a brief description of the instructions or a reference to their name / number provided by the EO.<br>If No, an explanation should be required from the EO as to the how staff are informed as to how cargo units should be checked.  | Yes | No |
| 5.4.5  | a) Who is the owner / operator of the cargo units?  |     |    |
|  | b) Who maintains / repairs the cargo units?   |     |    |
|  | c) Are there regular maintenance plans?   | Yes | No |
|  | d) Are external maintenance works checked?  | Yes | No |
|  | e) Is there a written procedure put in place by the EO for these arrangements at c) and d)?<br><br>If Yes, the procedure should be briefly described or a reference to its name / number provided by the EO.<br><br>If No, the EO should specify the arrangements that are in place to ensure proper maintenance of cargo units | Yes | No |
| <b>Sub-section 5.5: Logistical processes</b> |   |     |    |
| 5.5.1  | a) Which means of transport are normally used by the EO?  |     |    |
|  | b) Does the EO use (i) its own transport and / or (ii) external service providers, such as freight forwarders / carriers?<br><br>The arrangement in place for both (i) and / or (ii) should be described or a reference made to the name / number of the arrangement should be provided by the EO                               |     |    |
|  | c) How does the EO establish if the freight forwarder / carrier   |     |    |



|  |   |     |    |
|--|---|-----|----|
|  | <p>meets the required security standards, for example, by means of a security certificate, declarations or agreements?</p> <p>The 'relationship' between the EO and the freight forwarder / carrier should be described or a reference made to the name / number of the document governing the relationship should be provided by the EO.</p>   |     |    |
|  | <p>d) Are other measures taken by the EO for outsourced transport activities to meet security standards?</p> <p>If Yes, the nature and scope of the measures, taken by the EO, should be outlined briefly or a reference made to the name / number of the related procedure should be provided by the EO.</p>   | Yes | No |
| <b>Sub-section 5.6: Incoming goods</b> |   |     |    |
| <b>5.6.1</b>                           | a) The arrangements for ensuring the security and safety of incoming goods should be described by the EO.   |     |    |
|  | b) How compliance with these arrangements is checked by the EO should be described  |     |    |
|  | <p>c) Are there written procedures in place by the EO for the arrangements at a) and b)?</p> <p>If Yes, a brief description of the procedures or a reference to their name / number should be provided by the EO</p> <p>If No, the EO should explain why a) and b) are not supported by written procedures and should also specify the nature of the arrangements in place to ensure the security and safety of incoming goods.</p> | Yes | No |
| <b>5.6.2</b>                           | <p>Are employees informed about (i) security arrangements with the EO's suppliers, and (ii) how compliance is ensured?</p> <p>If Yes, the procedure for (i) and (ii) should be briefly explained by the EO or a reference made to its name / number.</p> <p>If No, an explanation should be sought as to how security and compliance arrangements are dealt</p>   | Yes | No |

|              |   |     |    |
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|              | with by the EO  |     |    |
| <b>5.6.3</b> | <p>a) Are checks conducted on the integrity of the seals on incoming goods by the EO?</p> <p>If yes, the procedure should be briefly explained or a reference to its name / number provided by the EO?</p> <p>If No, what arrangement has the EO in place to deal with this issue?</p>  | Yes | No |
|              | <p>b) Are incoming goods sealed?</p> <p>If Yes, a brief description of the procedure or a reference to its name / number should be provided by the EO.</p> <p>If No, the EO should explain how incoming goods are kept secure and safe without the use of seals.</p>  | Yes | No |
|              | <p>c) Are specific types of goods, requiring particular security measures, dealt with by the EO, for example, air cargo / air mail?</p> <p>If Yes, what routines / measures are in place, supported by a brief description or a reference to the name / number of the related procedure should be provided by the EO</p> <p>If No, how are goods, requiring particular security measures dealt with on arrival?</p> | Yes | No |
| <b>5.6.4</b> | <p>Are the incoming goods marked?</p> <p>If Yes, how and why and a brief description of the related procedure or a reference to its name / number should be provided by the EO.</p> <p>If No, the reason(s) should be adduced by the EO. (It may simply be the case that the goods are not marked.)</p>   | Yes | No |
| <b>5.6.5</b> | Is there an arrangement in place by the EO for counting and weighing incoming goods?  | Yes | No |

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|  | <p>If Yes, a brief description of the related documented procedure or a reference to its name / number should be provided by the EO</p> <p>If No, the reason(s) should be adduced by the EO. (See also section 5.6.4.)</p>  |     |    |
| <b>5.6.6</b>                             | a) How, when and by whom are incoming goods checked against the accompanying documents and entered in the records?  |     |    |
|  | <p>b) Is the arrangement supported by documented instructions for the guidance of its staff?</p> <p>If Yes, a brief description of the instructions or a reference to their name(s) / number(s) should be provided by the EO.</p> <p>If No, the reason(s) should be adduced by the EO</p> | Yes | No |
| <b>5.6.7</b>                             | <p>a) Are the departments that are responsible for purchases / receipt of goods / general administration clearly separated?</p> <p>If No, the arrangement(s) should be described and the reason(s) why the departments are not separated should be adduced by the EO.</p>                 | Yes | No |
|  | <p>b) Do integrated internal control mechanisms exist between the departments?</p> <p>If Yes, how are they operationalized by the EO?</p> <p>If No, the internal control mechanisms should be described by the EO</p>   | Yes | No |
| <b>Sub-section 5.7: Storage of goods</b> |   |     |    |
| <b>5.7.1</b>                             | The locations set aside for the storage of goods should be indicated by the EO?   |     |    |
| <b>5.7.2</b>                             | a) The routine for allocating a storage position for incoming goods should be described by the EO.  |     |    |
|  | <p>b) Are there outdoor storage locations?</p> <p>If Yes, they should be described briefly by the EO.</p>   | Yes | No |
|  | c) Is there a written procedure in place that deals with the routine for allocating storage, (including outdoor) space for incoming goods?  | Yes | No |

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|---|--|-----|----|
|   | <p>If Yes, a brief description of the procedure or a reference to its name / number should be provided by the EO.</p> <p>If No, how is the allocation of storage space organized and controlled by the EO.</p>   |     |    |
| <b>5.7.3</b>                                | <p>Are goods of different risk levels stored separately?</p> <p>a) The criteria for any separate storage, such as hazardous goods, high-value goods, chemicals, weapons, air cargo / air mail should be described by the EO.</p> <p>b) How it is ensured that the goods are immediately recorded in the logistical accounts / stock records should be described by the EO.</p> <p>c) Are there documented procedures dealing with a) and b)?</p> <p>If Yes, the procedures should be described briefly by the EO or a reference to their name(s) / number(s).</p> <p>If No to a), b) or c), how is the storage of goods of different risk levels organized and controlled?</p> | Yes | No |
| <b>5.7.4</b>                                | <p>a) How are goods protected against unauthorized access to the warehousing part of the EO's premises?</p> <p>b) How compliance with this arrangement is checked, should be described by the EO?</p> <p>c) Is there a written procedure dealing with a) and b)?</p> <p>If Yes, it should be described in brief by the EO or a reference to its name / number should be provided.</p> <p>If No, how is the arrangement for protecting goods against unauthorized access to the warehousing part of the EO's premises organized and controlled by the EO?</p>   | Yes | No |
| <b>Sub-section 5.8: Production of goods</b> |  |     |    |
| <b>5.8.1</b>                                | <p>a) The locations / areas of the EO's activities, designated for production of goods, should be described by the EO.</p>   |     |    |

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|  | b) If production is carried out by an external partner, for example, job processing, drop shipments, how the integrity of the goods is ensured, for example, by the use of contractual agreements, should be described by the EO.  |     |    |
|  | c) Is there a written procedure dealing with b)?<br><br>If Yes, the procedure should be briefly described by the EO or a reference made to its name / number.<br><br>If No, how is the arrangement organized and controlled by the EO?                                       | Yes | No |
| <b>5.8.2</b>                             | a) Are there security measures protecting goods against unauthorized access to the production area?  | Yes | No |
|  | b) How compliance with this arrangement is checked should be described by the EO?  |     |    |
|  | c) Is there a written procedure dealing with a) and b)?<br><br>If Yes, the procedure should be described briefly by the EO or a reference made to its name / number<br><br>If No, how are goods in the production area protected by the EO against such unauthorized access? | Yes | No |
| <b>5.8.3</b>                             | Is there a written procedure, prepared by the EO, dealing with the packing of goods?<br><br>If Yes, the procedure should be described briefly by the EO or a reference made to its name / number.<br><br>If No, how is the arrangement organized and controlled by the EO?   | Yes | No |
| <b>Sub-section 5.9: Loading of goods</b> |  |     |    |
| <b>5.9.1</b>                             | a) How the management of the loading of goods, for example, allocation of responsibilities, checks on goods and means of transport, recording of results, provision of information, etc. is organized should be provided by the EO?  |     |    |
|  | b) Are there any written instructions on how the   | Yes | No |

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|              | <p>process is organized?</p> <p>If Yes, the instructions should be briefly described or a reference made to their name / number given by the EO.</p> <p>If No, how is the arrangement organized and controlled by the EO?</p>  |     |    |
| <b>5.9.2</b> | <p>a) Are outgoing goods or vehicles sealed?</p> <p>If Yes, how, by whom and what sort of seals are used?</p> <p>If No, why are the goods or vehicles not sealed?</p>  | Yes | No |
|              | <p>b) Are any seal numbers mentioned in documents accompanying the goods?</p>  | Yes | No |
|              | <p>c) How are records kept of the seals by the EO?</p>   |     |    |
|              | <p>d) Are there written instructions in relation to a), b) and c)?</p> <p>If Yes, the instructions should be briefly described by the EO or a reference made to their name / number.</p> <p>If No, the arrangements in place for dealing with such outgoing goods should be described by the EO.</p> | Yes | No |
| <b>5.9.3</b> | <p>a) Is there an arrangement by the EO for guaranteeing compliance with customers' security requirements for loading?</p>   | Yes | No |
|              | <p>b) Is there a written procedure in place dealing with a)?</p> <p>If Yes, the procedure should be briefly described by the EO or a reference made to its name / number</p> <p>If No, how does the EO guarantee compliance with customers' security requirements for loading?</p>                   | Yes | No |
| <b>5.9.4</b> | <p>Is there a procedure in place by the EO that ensure that goods to be loaded and the loading process itself are not left unsupervised?</p>   | Yes | No |

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|  | <p>If Yes, the procedure should be briefly described by the EO or a reference made to its name / number.</p> <p>If No, how is it ensured that goods to be loaded and the loading process itself are properly supervised by the EO?</p>   |     |    |
| <b>5.9.5</b>   | <p>Are the outgoing goods checked for completeness, for example, counted, weighed?</p> <p>If Yes, the procedure should be briefly described by the EO or a reference made to its name / number.</p> <p>If No, how is it ensured that outgoing goods are checked for completeness by the EO?</p>  | Yes | No |
| <b>5.9.6</b>   | <p>Is there a procedure for dealing with how, when and by whom departing goods checked against orders and loading lists and recorded out of stock records?</p> <p>If Yes, the procedure should be briefly described by the EO or a reference made to its name / number.</p> <p>If No, how is it ensured, that departing goods are checked against orders and loading lists and recorded out of stock, by the EO?</p> | Yes | No |
| <b>5.9.7</b>   | <p>a) Does the EO have controls in place for detecting irregularities concerning the loading of goods?</p>   | Yes | No |
|  | <p>b) Is there a written procedure dealing with a) in place?</p> <p>If Yes, the procedure should be briefly described by the EO or a reference made to its name / number.</p> <p>If No, how are irregularities concerning the loading of goods controlled by the EO?</p>   | Yes | No |
| <b>Sub-section 5.10: Security requirements for business partners</b> |  |     |    |
| <b>5.10.1</b>  | <p>Is there a procedure in place by the EO to identity and verify its partners in order to secure the ISC, such as by information search before accepting orders or placing orders?</p>  | Yes | No |

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|   | <p>If Yes, the procedure should be briefly described or a reference to its name / number provided by the EO.</p> <p>If No, how does the EO identify and verify its partners so as to secure the ISC?</p>   |     |    |
| <b>5.10.2</b>                               | a) Has the EO a procedure to confirm that its business partners ensure security of their part of the ISC, for example, security declarations, contractual requirements, trade partners with other AEO recognition EOs?                                       | Yes | No |
|   | b) Is compliance with this procedure checked by the EO?  | Yes | No |
|   | <p>c) If Yes to either a) and / or b), the procedure should be briefly described or a reference made to its name / number provided by the EO.</p> <p>If No, how does the EO confirm that its business partners ensure security of their part of the ISC?</p> |     |    |
| <b>5.10.3</b>                               | Over the last year, have any breaches of security agreements with partners, been detected by the EO?   | Yes | No |
|   | If Yes, what measures have you taken?  |     |    |
| <b>Sub-section 5.11: Personnel security</b> |  |     |    |
| <b>5.11.1</b>                               | a) The EO should set out how the employment policy deal with security and safety requirements. Who is responsible for this area (name / rank / department)?  |     |    |
|   | b) Are the security procedures of the EO's business activities recorded in writing?  | Yes | No |
|   | c) Describe briefly how compliance with these procedures is checked?   |     |    |
|   | <p>d) If Yes to b) and / or c), a brief description or a reference to the name(s) / number(s) of the procedures should be given by the EO.</p> <p>If No, how the security and safety requirements in the employment policy should be explained by the EO</p> |     |    |
| <b>5.11.2</b>                               | a) To what extent are the following types of employees of the EO subjected to security checks, for example, police check to confirm whether any of them has a criminal record;   |     |    |
|   | i) new employees who will be working in security-sensitive fields,   |     |    |



|  |  |     |    |
|--|--|-----|----|
|  | ii) existing employees who are to be transferred into security-sensitive fields.   |     |    |
|  | b) How is it ensured that when staff leave, they no longer have any physical or electronic access to the EO's premises or data?  |     |    |
| <b>5.11.3</b>                              | Is security and safety training provided by the EO for its employees?  | Yes | No |
|  | if Yes:<br>a) What is the frequency of security and safety training?<br>b) Is there a periodic (every six months / yearly / longer than a year) refresher training? Yes / No? If No, how is the issue of refresher training dealt with by the EO<br>c) Is this training provided internally by the EO or an external supplier?<br>d) Are there written records maintained by the EO of all of this training? Yes / No? |     |    |
|  | If No, what controls are applied by the EO to ensure that staff receive the appropriate and necessary training so as to be able to discharge their duties fully and properly   |     |    |
| <b>Sub-section 5.12: External Services</b> |  |     |    |
| <b>5.12.1</b>                              | The 'external services', such as transportation, security guards, maintenance, cleaning, supplies, etc., used by the EO under contract should be indicated as follows;   |     |    |
|  | a) the services provided should be described by the EO and to what extent (for those services that have not been described in previous subsections)?   |     |    |
|  | b) Has the EO entered into written agreements with the external service providers containing security requirements?  | Yes | No |
|  | c) How compliance with the procedures, included in these agreements, is checked by the EO, should be described?  |     |    |

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