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NEW ZEALAND CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

Trans-Tasman Time Release Study

A joint project of
Australian Customs and Border Protection Service and
New Zealand Customs Service

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Executive summary

Introduction – context and purpose

Under bilateral arrangements for closer economic relations between Australia and New Zealand, the customs services of each nation have a joint charter to identify and pursue opportunities to streamline trans-Tasman trade – the volume and value of which are very significant to both Australia and New Zealand.

In accordance with that charter, this study has been commissioned to:

- establish baseline measures on the performance of border clearance processes for trans-Tasman trade
- compare trans-Tasman clearance performance levels with those achieved for trade with other nations
- identify potential opportunities for further streamlining trans-Tasman trade.

Methodology and scope

Methodology

The time taken to release goods has become a measure by which the international trading community can assess the effectiveness of a customs administration. To facilitate a standard approach to such assessments, the World Customs Organization (WCO) has developed guidelines to measure border clearance performance. The methodology is termed the Time Release Study (TRS) and is defined as:

'The average time between the arrival of goods into customs control and their release via a standardised clearance process.'

The Australian Customs and Border Protection Service and the New Zealand Customs Service have undertaken a joint study applying the TRS methodology to assess the performance of the import and export clearance processes of each country. An evidence-based approach was employed using data gathered during the usual course of customs business.

The study was conducted in four phases:

Consultation and joint design: Officers of the New Zealand Customs Service and Australian Customs and Border Protection Service worked together to establish the study scope and determine common definitions of subject cargo consignments, key clearance events and the intervals between them, and analyse the results.

Data compilation: Data for the sample period was gathered from the respective customs systems and supplemented as needed with data from other agencies at the border (primarily the quarantine services) and industry sources.

Engagement: Other government agencies were engaged as needed to verify their clearance times. Supplementary data on the timing of other events in the supply chain has also been obtained from industry sources to provide reference points for the timing of customs clearance.

Analysis and reporting: Once data establishing the timing of key events for all subject consignments was extracted and compiled, average durations of core intervals were calculated to produce results and the information was analysed to identify key findings. This report was produced to share the results, findings and recommendations with all those interested in the efficiency of trans-Tasman trade and where opportunities may exist for further streamlining.

Scope

The scope for this study includes the four border clearance processes covering trade in both directions:

- Australian export clearance for cargo to New Zealand
- New Zealand import clearance for cargo from Australia
- New Zealand export clearance for cargo to Australia
- Australian import clearance for cargo from New Zealand.

The study covered shipments carried by either sea or air which require customs declarations. Low-value shipments, which make up around 80 per cent of the total volume of air cargo and don't require a declaration, are excluded from the study. The study covers most sea cargo shipments as the number of low value consignments not requiring a declaration is minimal.

Study samples consisted of all eligible cargo consignments which departed or arrived during the week of 24 to 30 September 2009.

Results

The principal measurement used to assess customs performance is the average elapsed time between the arrival or receipt of cargo into customs control and its release by customs. The overall performance of all agencies at the border is represented by the average time between receipt or arrival, and clearance. Summary results of the study are shown in Tables 1 to 4.

Table 1: Exports – sea cargo

Country	Receipt to clearance (days)	
	Trans-Tasman	Rest of world
Australia	0.0	0.0
New Zealand	0.8	2.3

The performance measure used for exports is the time from receipt into customs control until clearance is granted to load for export. The results in Table 1 show that virtually all sea cargo exported from Australia, is given clearance immediately on receipt into customs control. In New Zealand (where export cargo is reported in accordance with different prescribed timeframes) cargo exported to Australia is cleared earlier than cargo for other destinations.

Table 2: Exports – air cargo

Country	Receipt to clearance (days)	
	Trans-Tasman	Rest of world
Australia	0.0	0.0
New Zealand	Not obtained	Not obtained

Table 2 shows in Australia all exports are cleared immediately upon receipt at the border. This means air cargo exports to New Zealand are cleared in the same time as cargo for other destinations.

A range of measurements that provide a more detailed border-to-border view of the trans-Tasman supply chain are included under Results in Section 2.

Table 3: Imports – sea cargo				
Measure (days)	Australia		New Zealand	
	Trans-Tasman	Rest of world	Trans-Tasman	Rest of world
Arrival to ready to pay	-2.1	-2.6	-2.3	-2.2
Arrival to release	-0.5	0.0	-2.3	-2.2
Arrival to clear	-0.1	0.7	-0.9	-1.1

Notes:

1. Negative measurements indicate that cargo has on average been released or cleared before it is physically received into customs control based on advance information provided by traders and their service providers.
2. Ready to pay indicates that risk assessment for border management has been completed and the goods may be released to the owner subject to the payment of revenue and charges. As New Zealand operates a deferred payment scheme the payment of revenue prior to release is not required. Consequently New Zealand times for ready to pay and release are the same.

The measures in Table 3 demonstrate that sea cargo into both countries is dealt with by customs well before arrival at the border. Customs in both countries release trans-Tasman cargo before other cargo, and Australia clears cargo from New Zealand before other cargo.

Table 4: Imports – air cargo				
Measure (days)	Australia		New Zealand	
	Trans-Tasman	Rest of world	Trans-Tasman	Rest of world
Arrival to ready to pay	0.7	0.9	0.2	0.4
Arrival to release	1.1	1.1	0.2	0.4
Arrival to clear	1.1	1.2	0.2	0.4

Note: Results for air cargo reflect only the higher-value consignments which require a customs declaration. This stream represents approximately 20 per cent of the total number of air cargo consignments. The lower-value consignments making up the remaining 80 per cent of air cargo are cleared under simplified and generally faster processes.

The results in Table 4 reflect the compressed timeframes operating in the air cargo industry. Where differences are observed they are generally smaller. The results indicate that in most cases trans-Tasman air cargo is released and cleared earlier than cargo from other countries. Differences in results for Australia and New Zealand are due to differences in respective policies on reporting, risk assessment and payment (which are outlined at Appendix C).

Key findings

1. Levels of trade facilitation are high

Results of the study show that overall clearance performance is high on both sides of the Tasman for imports and exports.

Most import cargo carried by sea (which accounts for the majority of all import cargo by quantity and value) is released well before arrival into customs control. The combination of advance electronic reporting by industry, automated processing, and the application of risk management by the border agencies ensure the majority of cargo is not impeded. Release well before arrival at the border provides traders with certainty on the status of their cargo, enabling them to pre-arrange removal from the import terminal and transport inland.

In regard to Australia, all export cargo is declared in advance of receipt into customs control at the border and almost all cargo is released immediately once it is received. In New Zealand, while export release occurs later due to different reporting timeframes (outlined at Appendix C), the movement of cargo is not impeded.

Consequently the assessment of this study is that trade facilitation levels are high for Australia and New Zealand for both imports and exports.

2. Trans-Tasman trade is processed faster

Results indicate that overall, arrangements to streamline trade made under the Australia New Zealand Closer Economic Relations Trade Agreement (ANZCERTA), do contribute to faster processing at the border. While trans-Tasman trade is sometimes reported later than trade with other countries due to short transit times, it is largely processed faster.

Where reporting occurs later, the benefits of faster processing can diminish. However, the overall impact is low since for most cargo release and clearance still occurs well ahead of arrival at the border.

While the study results overall indicate that current streamlining arrangements between Australia and New Zealand contribute to faster processing, further investigation and liaison between respective administrations would be required to confirm and quantify the benefits of particular arrangements made under closer economic relations.

3. Advance reporting contributes directly to early clearance

The study confirms a strong positive correlation between the provision of advance information by reporters and the early release and clearance of cargo by the border agencies.

Early reporting of import cargo supports early risk assessment and clearance that in turn provides traders with certainty of the status of their cargo, and time to arrange and confirm its removal and inland transport.

The later delivery of trans-Tasman cargo into customs control at export may indicate an expectation by traders that they can rely on the border clearance systems and transport arrangements for this trade to deal with their cargo in a timely manner.

4. Large traders achieve clearance earlier

Analysis conducted on clearance performance relative to trader size compared results for large traders with small to medium traders. The results for imports show that small to medium importers report, achieve release from customs, pay (in Australia) and achieve clearance from the biosecurity and food safety authorities later than large high-volume importers.

Similarly for exports, large exporters from Australia also report early compared with small to medium exporters. However, exporters from New Zealand behave in the opposite way with large exporters lodging declarations and securing clearance later. Different regulations and rules governing the timing of reporting and the requirements for clearance that operate in the respective administrations are the key contributors to this situation.

5. Differences remain between trans-Tasman border systems

The results of this study indicate that differences between Australia's and New Zealand's border systems in the areas of reporting, revenue and payment requirements, and in the management of release and clearance do influence the timing of border clearance. In certain circumstances these differences contribute to identifiable 'border effects' in both Australia and New Zealand. The differences are further summarised at Appendix C:

Legislated timeframes for making declarations to customs

Differences in reporting timeframes impact the timing of clearance given the role that advance information plays in the timing of risk assessment. For example, flexibility provided in New Zealand to allow later lodgement of export information results in later clearance for export cargo. However, these differences don't always translate to less favourable clearance outcomes.

Value and revenue thresholds that determine whether an import declaration is required

This means there are differences between Australia and New Zealand in the proportions of low value consignments that are eligible for streamlined processing arrangements for information and revenue. In both Australia and New Zealand, low value consignments (under $1000 AUD or NZD) make up around 80 per cent of all cargo consignments imported by air.

Previous Australian studies confirm that low-value air cargo is cleared into Australia much quicker (as much as one day earlier) than cargo requiring a detailed declaration. Differences in how this cargo is administered also results in different information reporting and compliance costs for traders and service providers operating in both countries.

Payment arrangements

New Zealand operates a deferred payment scheme whereas Australia requires payment of duties and charges before release is secured. While active customs impediments are removed early in Australia, goods are released from border control later than in New Zealand because many traders choose to delay payment until cargo is physically available for delivery.

Import dwell times in New Zealand are around 10 per cent less than in Australia. While deferred payment may be a contributing factor, further analysis (that accounts for factors such as the relative efficiencies of cargo handling and inland transport) would be required to isolate its effect.

Clearance systems

Tightly integrated clearance systems in Australia that require a complete set of linked reports as a pre-requisite for clearance impose high standards for completeness and accuracy on reporters. At present, release in Australia is based on more complete integrated information compared to New Zealand. Fixed mandatory periods for risk assessment in Australia can result in delaying the release of import cargo where requirements for the reporting of cargo prior to arrival have not been met. In New Zealand where there are no fixed risk assessment periods and clearance is primarily managed via one report (the customs declaration) release is granted as soon as risk assessment is completed.

These differences suggest that further collaboration between the two custom services may identify ways to combine elements of both approaches to achieve more effective risk assessment and earlier clearance.

6. Opportunities for further streamlining

Study results and findings have helped identify factors contributing to performance levels and reasons for differences in performance between Australia and New Zealand. Analysis of these factors suggests there is potential to further improve clearance performance in trans-Tasman trade. Opportunities for streamlining include:

- advance reporting
- information for SME traders
- regulatory harmonisation
- data harmonisation
- risk management
- performance management.

Enhancements in these areas on a cost-benefit basis would be likely to help improve levels of trade facilitation from the baselines established by this study.

Acknowledgements

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- New Zealand port companies
- members of the express air cargo industry
- officers of the Biosecurity Services Group, Department of Agriculture, Fisheries and Forestry, Australia
- officers of the Ministry of Agriculture and Forestry Biosecurity New Zealand.

Next steps

This report identifies a number of opportunities to further streamline border clearance. The customs services of Australia and New Zealand will continue to work together, with other border agencies and with industry, to evaluate and pursue opportunities to improve their border clearance systems and processes.

Introduction and context

Trans-Tasman trade represents a very significant part of the overall trade volumes of both Australia and New Zealand. Its importance is underlined by the establishment in 1983 of a bilateral free trade agreement and has been emphasised recently by commitments from both governments to pursue further economic integration toward the achievement of a Single Economic Market (SEM).

Volume of trade

Trans-Tasman trade is of high importance to both countries. Australia is New Zealand's largest trade partner by value and volume for imports and for exports, and New Zealand ranks as Australia's seventh largest export market and the ninth largest for imports.

Table 5: Trans-Tasman trade volumes

Trans-Tasman merchandise trade 2009	$billion	% of trade	
		AU	NZ
AU exports – NZ imports	7.9 (AUD)	4.0	18.7
NZ exports – AU imports	9.3 (NZD)	3.3	23.1

Trade data sourced from the Australian Bureau of Statistics and Statistics New Zealand.

Table 6: Trans-Tasman top three traded commodities

AU exports to NZ (2009)	$A million	NZ exports to AU (2009)	$NZ million
Machinery and mechanical appliances	849	Mineral fuels and oils	1,367
Mineral fuels and oils	482	Machinery and mechanical appliances	853
Electrical machinery and equipment	475	Precious metals, stones etc	779

Note: The study is based on containerised cargo and doesn't address the efficiency of clearance for commodities, such as fuels and oils, that are shipped in bulk.

Closer Economic Relations and economic integration

The Australia New Zealand Closer Economic Trade Agreement (ANZCERTA) is Australia's and New Zealand's longest standing bilateral trade agreement (since 1983). In relation to border clearance, it addresses a range of items in relation to border clearance including tariffs, rules of origin, food safety standards and quarantine harmonisation.

In March 2009, the Prime Ministers of Australia and New Zealand announced their intention to move towards a Single Economic Market through new levels of trans-Tasman economic integration, to be achieved via a range of initiatives including accelerated regulatory harmonisation and reducing barriers at the border.

In August 2009 the Prime Ministers issued a Joint Statement of Intent to strengthen economic cooperation. This was accompanied by an Outcomes Framework setting out a program of pragmatic measures and timelines to help achieve this. The statement of intent included agreed principles to guide the development of these outcomes:

1. persons in Australia or New Zealand should not have to engage in the same process or provide the same information twice
2. measures should deliver substantively the same regulatory outcomes in both countries in the most efficient manner
3. regulated occupations should be able to operate seamlessly between each country
4. both Governments should seek to achieve economies of scale and scope in regulatory design and implementation
5. products and services supplied in one jurisdiction should be able to be supplied in the other
6. the two countries should seek to strengthen joint capability to influence international policy design
7. outcomes should seek to optimise net trans-Tasman benefit.

The outcomes framework proposes changes in a number of areas of business law and policy. Two proposals relating to business reporting are set for completion by 2014 that are of particular relevance to customs administration. These are:

- standard electronic representations of data when reporting to government in both Australia and New Zealand
- adoption of a single business identifier recognised by both governments.

Joint trade clearance study commissioned

Under ANZCERTA the customs services of Australia and New Zealand work together via a High Level Steering Group (HLSG) to address a standing agenda that includes the investigation and pursuit of opportunities to streamline trans-Tasman trade. In accordance with the ANZCERTA charter and the drive for further economic integration, this study was commissioned to:

- establish baseline measures of the performance efficiency of the border clearance processes for trans-Tasman trade
- compare trans-Tasman clearance performance levels with those achieved for trade with other nations
- identify potential opportunities for further streamlining trans-Tasman trade.

The method chosen to measure performance was the WCO's Time Release Study (TRS).

TRS an aid to trade facilitation

National and international institutions have become increasingly interested in performance measurement tools used at borders as the data collected contributes to assessing the effectiveness of trade facilitation measures. A guiding maxim is:

'To reform, first measure'.

Members of the World Trade Organization (WTO) have recommended the use of the TRS in their submissions for items on trade facilitation that are to be included as part of the Doha round of trade negotiations. Some members have proposed an obligation in the WTO negotiations "to publish the average time for the release of goods in a consistent manner on a periodic basis, based on the WCO TRS." The association for Asia Pacific Economic Cooperation (APEC) is also considering the use of the TRS to measure progress against agreed targets to reduce trade transaction costs.

The World Bank also assesses the time taken for release of goods via its 'Doing Business, Trading Across Borders' survey. However results can differ between the TRS and the Doing Business studies which may be explained by the different methodologies used and differences in the activities examined. The WCO TRS is a simple and objective study to measure time from the arrival of goods to the release of goods.

Customs administrations have been leading recent efforts to streamline interagency procedures at borders. To help ensure cross-agency co-operation and collaboration contributes to effective trade facilitation, the TRS methodology may be used as a cross-agency tool during the implementation phase of Coordinated Border Management (CBM), one of the 10 building blocks of the WCO's Customs in the 21st Century reform program.

1. Methodology and scope

The WCO's internationally recognised and adopted TRS methodology was applied to measure the performance of the border agencies for both the export and import clearance processes.

TRS measures: 'the average time between the arrival of goods into customs control and their release via a standardised clearance process.'

It is believed this study is the first application of the WCO's TRS methodology to the export process.

Clearance process events

Following are definitions of key events during the export and import clearance processes:

Arrival – imported goods enter customs control when the carrying ship or aircraft has arrived and been secured.

Receipt – exported goods enter customs control when they are received at the place from which they are to be shipped for export, typically a wharf or air cargo terminal.

Note: Arrival or receipt is the primary reference point for other events.

Release – the customs agency has given permission for goods subject to control to be placed at the disposal of the persons concerned (i.e. may be taken by the importer). At this time customs controls are completed and the goods may be removed however they may remain subject to other border controls, such as quarantine treatments.

Clearance – all border requirements have been met and permission is given for goods to enter the domestic economy or to be exported.

Declaration – a declaration of information required by customs about the goods is made to the customs agency. The timing of customs risk assessment and processing is dependent on when declarations are received, which means the timing of this event is integral to border clearance performance.

Ready to pay (RTP) – border agency controls are completed and duties, taxes and charges are yet to be paid. As New Zealand operates a deferred payment scheme that does not require payment of revenue prior to release, New Zealand timings for RTP and release are the same.

Other events used as reference points during the physical movement of cargo are:

- **Availability** – (of imported goods) when cargo is physically available for delivery effectively when discharged, regardless of whether it is released or cleared.
- **Departure** – the time of vessel or aircraft departure which is when exported cargo effectively leaves customs control.
- **Gate out** – when imported cargo exits the wharf or terminal where it was imported.

A summary of these definitions is available at Appendix A.

Intervals

The two key intervals used in this study are:

- Arrival/receipt to release – showing when customs permission is given in relation to the arrival of goods into customs control
- Arrival/receipt to clearance – showing when overall border clearance is given in relation to the arrival of goods into customs control.

While not the primary focus of this study, other intervals which measure the performance of particular border agencies may be derived from the results in Section 2. These include:

For exports from Australia	• Receipt to clearance (Customs and Border Protection)
For imports to New Zealand	• Declaration to release (New Zealand Customs Service) • Release to clearance (Ministry of Agriculture and Forestry Biosecurity New Zealand)
For exports from New Zealand	• Declaration to clearance (New Zealand Customs Service)
For imports to Australia	• Declaration to RTP (Customs and Border Protection) • Release to clearance (Biosecurity Services Group)

Note: For Australia the release and clearance of cargo is dependent on the payment of duties, taxes and charges, which is at the discretion of the trader. Consequently the event that better indicates customs efficiency for Australia is 'ready to pay'. In New Zealand where a deferred payment scheme operates, release is independent of payment.

Study sample

The TRS sample consists of cargo consignments which departed or arrived during the sample period of 24 to 30 September 2009 inclusive. This meets the WCO Guidelines on the TRS which recommend a study duration covering at least seven consecutive days during a period of normal traffic. While not the busiest time of year, the volume of trade in September is closer to peak volumes than to the lowest volumes, which generally occur in February or March.

To reliably compare data the sample was standardised requiring all consignments to have the following characteristics:

- **a full customs declaration** – low-value and exempt consignments which do not require a full customs declaration were excluded from the study. For sea cargo the exclusions are minimal so the performance results are broadly representative. For air cargo most consignments (80 per cent or more) don't require a full declaration, which means the performance results for air cargo represents processing of higher-value goods only. Value thresholds used to determine whether a full customs declaration is required are shown at Appendix C.
- **sea cargo is in full container loads (FCL)** – FCL cargo represents more than 85 per cent of all cargo consignments. The clearance and handling of FCL is less complex and more directly comparable between Australia and New Zealand than other cargo types. Cargo carried in 'less than container load' (LCL) containers is excluded due to variations in clearance arrangements which reduces the ability to make a reliable comparison between Australia and New Zealand. LCL represents less than 10 per cent of all containerised cargo in both Australia and New Zealand.

Exclusions

The following cargo types were excluded from this study to ensure samples were standardised for easy comparison:

- bulk cargo
- breakbulk cargo
- LCL cargo
- transhipment cargo
- low-value cargo
- feeder port cargo.

Sample sizes

WCO Guidelines for TRS recommend a sample size of three to five per cent of all transactions or 2–3,000 transactions.

By choosing all eligible transactions that occurred over a complete week, this study has met the latter condition.

Table 7 shows sample sizes. Each sample represents a single consignment.

Table 7: Sample sizes

Items	Sample sizes		
	Trans-Tasman	Rest of world	Total
NZ air export entries	2,432	2,138	4,570
NZ sea export entries	1,009	3,231	4,240
NZ air import entries	5,608	6,452	12,060
NZ sea import entries	1,326	6,184	7,510
AU air export declarations	3,562	8,541	12,103
AU sea export declarations	944	3,357	4,301
AU air import declarations	1,623	25,384	27,007
AU sea import declarations	1,878	29,156	31,034

Data collection and calculation

Where available, data on the timing of events was collected from customs processing systems. This was supplemented as needed by data acquired from industry and other government agency participants in the supply chain.

In regard to Australia, the established ‘trade single window system’, known as the Integrated Cargo System (ICS), provided most of the data required. In New Zealand more data was collected from industry. In some cases estimated dates and times provided to customs by third parties such as brokers,have been corrected to the actual arrival times provided by port companies, for example for time of arrival.

Administrative contexts

The clearance processes of each customs administration were analysed to identify the regulatory and administrative factors contributing to clearance performance.

The core factors identified as influencing the timing of events in the clearance process are:

- documents required for clearance
- prescribed reporting timeframes
- value thresholds for requiring a declaration
- revenue thresholds for payment and declaration
- risk assessment practices
- payment arrangements
- clearance business rules.

Summaries of the regulatory requirements in Australia and New Zealand for each country's respective export and import clearance processes are provided at Appendix C.

2. Results

Following are results for each direction and mode of travel. Performance is represented as:

1. average times for key intervals
2. status of cargo consignments at arrival/ receipt into customs control.

The first view uses the TRS methodology to indicate the contributions made to processing time by participants in the supply chain, such as customs, biosecurity, traders and service providers.

The second view shows the percentages of cargo dealt with at the time of receipt into customs control and illustrates the relative impact of customs processing, other agency processing and trader reporting on the flow of cargo.

TRS and other intervals

Tables 8 to 11 show the average times in days for the intervals indicated. Results are shown for Australia's and New Zealand's trans-Tasman trade and are compared to their trade with other countries (defined as 'rest of world').

Exports

Table 8: Export intervals – sea cargo

Measure (days)	Australia		New Zealand	
	Trans-Tasman	Rest of world	Trans-Tasman	Rest of world
Receipt to declaration	-6.1	-8.9	0.8	2.3
Receipt to clear	0.0	0.0	0.8	2.3
Clear to departure	3.9	5.4	3.6	5.2
Receipt to departure	3.9	5.4	4.4	7.5

In New Zealand declarations are received and cleared earlier for cargo destined to Australia than for cargo destined elsewhere (rest of world). In Australia declarations for exports to New Zealand are received later but cleared at the same time as cargo for other destinations.

Differences between Australia and New Zealand in the timing of receipt of declarations are caused by different reporting requirements.

These are summarised at Appendix C.

Dwell time at the export wharf (receipt to departure) is significantly shorter for trans-Tasman cargo. The results show a 'just in time' trading pattern by trans-Tasman traders.

Table 9: Export intervals – air cargo				
Measure (days)	Australia		New Zealand	
	Trans-Tasman	Rest of world	Trans-Tasman	Rest of world
Receipt to declaration	-0.4	-0.6	Not available	Not available
Receipt to clear	0.0	0.0	Not available	Not available
Clear to departure	0.7	0.6	1.0	1.0
Receipt to departure	0.7	0.6	Not available	Not available

For Australia the air cargo results indicate slightly later declarations for cargo to New Zealand compared with cargo destined elsewhere. Shorter transit times for trans-Tasman cargo reduce the opportunity to provide information in advance. The slightly longer dwell time shown for cargo destined to New Zealand is not explained by customs arrangements and may be due to industry factors.

Imports

Table 10: Import intervals – sea cargo				
Measure (days)	Australia		New Zealand	
	Trans-Tasman	Rest of world	Trans-Tasman	Rest of world
Arrival to declaration	-3.1	-5.0	-2.4	-2.4
Arrival to ready to pay	-2.1	-2.6	-2.3	-2.2
Arrival to release	-0.5	0.0	-2.3	-2.2
Arrival to clear	-0.1	0.7	-0.9	-1.1
Arrival to availability	0.6	0.7	0.4	0.5
Arrival to gate out	3.2	2.9	2.9	2.6

In both Australia and New Zealand declarations are lodged well ahead of the arrival of cargo at the border. In New Zealand declarations for cargo from Australia are lodged in the same time as for other trade, while in Australia declarations for cargo from New Zealand are lodged later compared to cargo from elsewhere. In Australia, while ready-to-pay (RTP) status for cargo from New Zealand occurs later than for other cargo, release and clearance occur earlier. The quicker release of cargo from New Zealand indicates the effect of duty free arrangements made under Closer Economic Relations.

In New Zealand, release time for cargo from Australia is slightly earlier than for cargo from elsewhere and clearance is slightly later, though still well ahead of the border. Customs processing is faster for cargo from Australia whereas biosecurity processing is slower. Gate out is later for trans-Tasman cargo in both countries.

Table 11: Import intervals – air cargo				
Measure (days)	Australia		New Zealand	
	Trans-Tasman	Rest of world	Trans-Tasman	Rest of world
Arrival to declaration	0.4	0.4	0.1	0.3
Arrival to ready to pay	0.7	0.9	0.2	0.4
Arrival to release	1.1	1.1	0.2	0.4
Arrival to clear	1.1	1.2	0.2	0.4
Arrival to availability	0.8	1.0	Not available	Not available

As seen with air cargo exports, timeframes are compressed. The results indicate that Closer Economic Relations are beneficial with both Australian and New Zealand trans-Tasman cargo cleared slightly earlier than other cargo.

Key results

- Short transit times between Australia and New Zealand mean that trans-Tasman cargo is sometimes reported later to customs than cargo traded with other parts of the world.
- Generally, trans-Tasman trade is dealt with by the border agencies more quickly than other trade.
- Sea cargo imports – which constitute the major part of import trade – are on average released and cleared well in advance of arrival at the border.

Cargo status at arrival/receipt

Tables 12 to 15 show the proportions of all consignments in the study that have reached a certain status by the time the goods have been received into customs control (i.e. receipt for exports and arrival for imports). These are:

- Cleared – clearance has been given
- Impeded – goods have been declared but not yet released or cleared
- Not fully reported – a declaration has not been received for the goods
- Released – the goods have been released
- Ready to pay – the importer has been advised that the consignment is ready to pay.

Exports

Table 12: Status at receipt – sea cargo

Measure (%)	Australia		New Zealand	
	Trans-Tasman	Rest of world	Trans-Tasman	Rest of world
Cleared	99.8	100.0	40.9	40.6
Impeded	0.2	0.0	0.2	0.6
Not fully reported	0.0	0.0	58.9	58.8

In both Australia and New Zealand there are no significant differences between trans-Tasman cargo and cargo destined elsewhere. Under Australia's different prescribed reporting timeframes, all cargo is reported before receipt at the border.

Table 13: Status at receipt – air cargo

Measure (%)	Australia		New Zealand	
	Trans-Tasman	Rest of world	Trans-Tasman	Rest of world
Cleared	99.9	99.9	Not available	Not available
Impeded	0.1	0.1	Not available	Not available
Not fully reported	0.0	0.0	Not available	Not available

The available data shows no distinct difference for the processing of trans-Tasman export air cargo.

Imports

Table 14: Status at arrival – sea cargo				
Measure (%)	Australia		New Zealand	
	Trans-Tasman	Rest of world	Trans-Tasman	Rest of world
Released	67	57	85	79
Ready to pay	17	26	Not applicable	Not applicable
Impeded	5	8	2	4
Not fully reported	10	9	13	18

This table shows that significantly more trans-Tasman trade is released at arrival than other trade. This is notable given the reduced opportunity for advance reporting in trans-Tasman trade due to short transit times. In Australia where payment is required to secure customs release, significantly fewer consignments from New Zealand are awaiting payment at arrival, reflecting the influence of duty-free arrangements under Closer Economic Relations. In Australia, higher rates of cargo are impeded at arrival than in New Zealand. This is likely due in part to a fixed risk assessment period applied to cargo that is integral to the process of release and clearance in Australia.

Table 15: Status at arrival – air cargo				
Measure (%)	Australia		New Zealand	
	Trans-Tasman	Rest of world	Trans-Tasman	Rest of world
Released	41	36	47	55
Ready to pay	6	4	Not applicable	Not applicable
Impeded	18	13	1	2
Not fully reported	36	46	52	43

Higher rates of reporting and release are shown in Australia for cargo from New Zealand compared to cargo from elsewhere. The figures are reversed in New Zealand for cargo from Australia. This is likely caused by the higher rate of advance reporting in Australia and is illustrated by the 'not fully reported' figures. The higher rates of impeded cargo at arrival in Australia result largely from the impact of a fixed risk assessment period applied to cargo reports that are late reported.

Key results

- Trans-Tasman trade is dealt with more quickly than other trade.
- Cargo that is reported late in Australia is more likely to be impeded.
- Different reporting rules do influence the timing of declarations.

End-to-end timelines

The following diagrams show average end-to-end processing and movement times for trans-Tasman cargo. Times for document reporting and customs clearance status are overlaid on the physical transport process.

For this study, the time taken to trade across the Tasman starts when cargo is delivered into customs control for export and ends when the goods are cleared and available for delivery into home consumption in the country of importation. Transit time, although outside customs domain, has been included to complete the end-to-end views.

A timeline is provided for each direction of trade and mode of transport.

Sea cargo timelines

Table 16: Australia to New Zealand – sea cargo

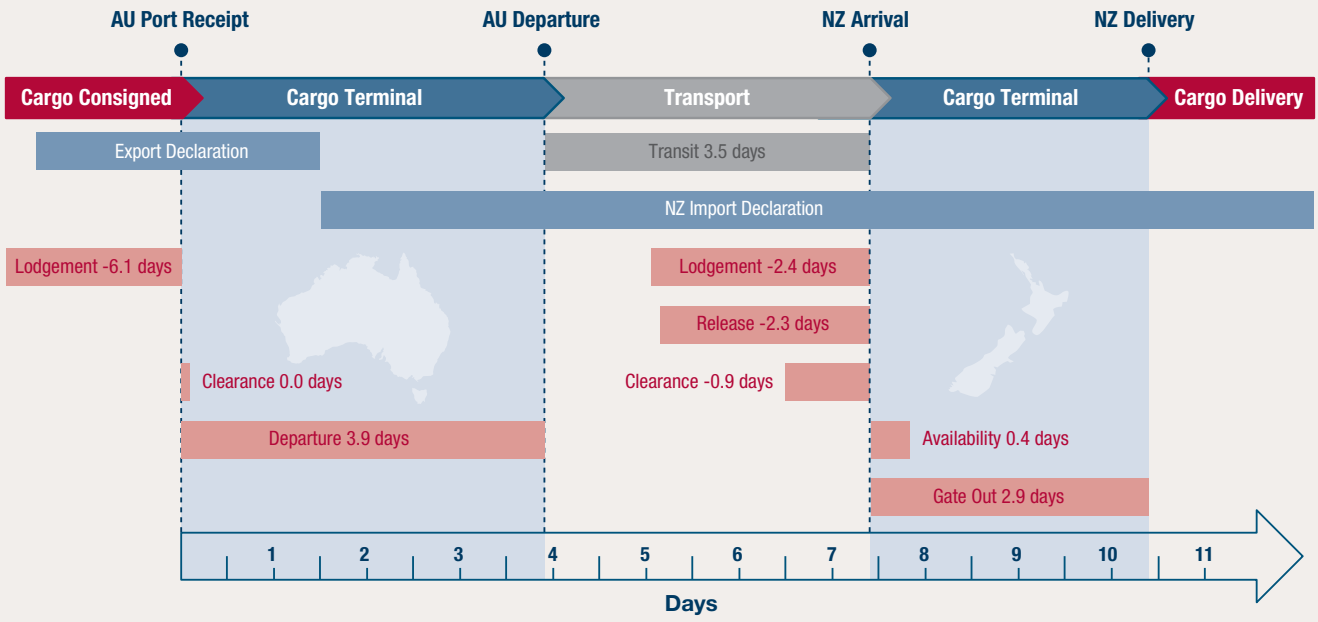
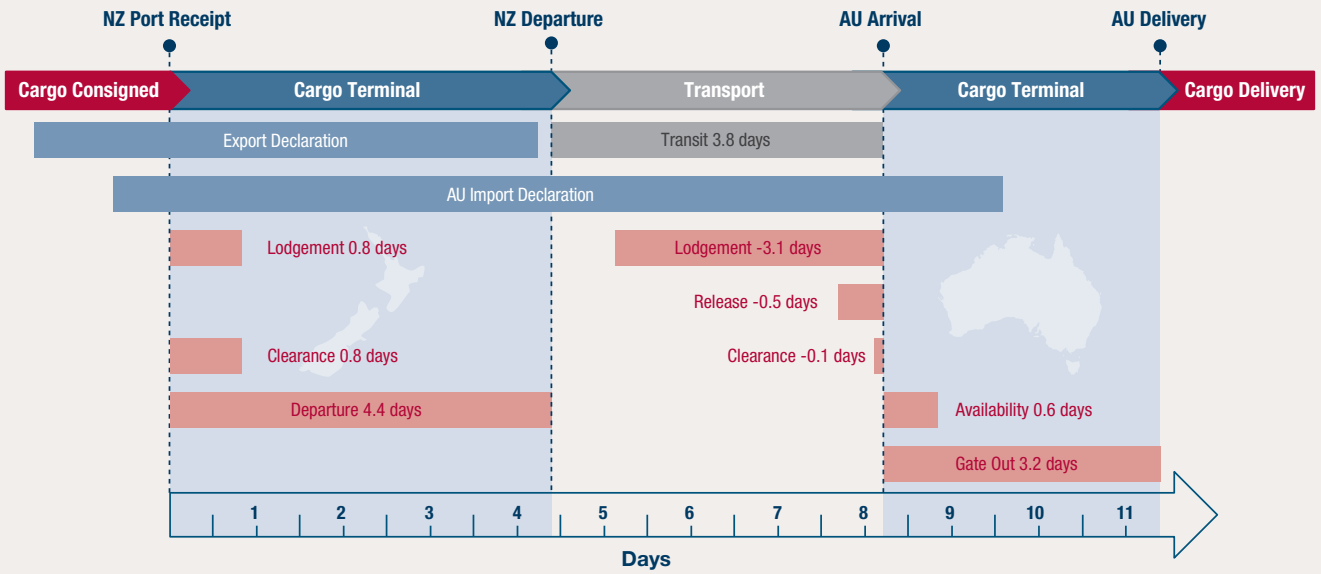


Table 17: New Zealand to Australia – sea cargo



Sea cargo observations

Export reporting – it should be noted that differences in legislative requirements between the two jurisdictions drive differing reporting practices and sequences. Details of the respective processes including prescribed timings for reporting are available at Appendix C. Cargo exported from Australia must be declared to customs before receipt at the place of export. Consequently it is declared earlier than cargo exported from New Zealand which may be delivered to a place of export before formal declarations to customs are made.

Export clearance – the interval between receipt at the port of loading and departure time includes any examinations by customs. The time taken for examinations rarely impedes cargo movement. The proportion of export cargo selected for examination is less than two per cent on both sides of the Tasman. Virtually all cargo out of Australia is cleared immediately once it is received for export. Cargo exported from New Zealand is cleared later because it is declared later, however there is no evidence that this leads to delays in the physical movement and loading of cargo.

Export dwell time – the differences in the timing of export declarations don't appear to impact the timing of physical export. In both countries, on average trans-Tasman sea cargo is placed into customs control around four days prior to vessel departure. This is considerably less than the export dwell time for trade with other economies, indicating a degree of 'just-in-time' activity by trans-Tasman traders and shows their expectation that the transport and border clearance processes will be completed in a timely manner.

Import reporting – in both countries, the majority of cargo is reported and declared in advance of arrival enabling customs to complete their risk assessments and processing early. While the rate of early declaration is slightly higher in Australia, more cargo is impeded at the time of arrival than in New Zealand. This reflects the impact on cargo which is reported late in Australia of a fixed period applied for the completion of risk assessment.

Import clearance – the majority of cargo is cleared by the time of arrival and more is cleared by the time containers become physically available. This shows that border control processes are not a significant impediment to trans-Tasman trade. Pre-arrival clearance also provides importers with certainty of the status of goods, allowing them to make and confirm arrangements for the transport and delivery of their goods into home consumption.

The New Zealand figures for goods released at arrival are higher than those for Australia because a proportion of goods into Australia, although unimpeded, are awaiting the payment of revenue and charges. New Zealand operates a deferred payment scheme for importers, which means payment of duty and goods and services tax (GST) is not a condition of goods release.

In Australia, while GST may be deferred, the payment of duty and charges is required to secure final customs release. Payment is often delayed at the service provider's discretion, usually until the cargo is physically available. When RTP status cargo is taken into account, the total percentage of consignments unimpeded at arrival in Australia is 84 per cent which compares favourably with 85 per cent in New Zealand.

Import dwell time – comparison of the timelines shows that the average dwell time at the port of import for trans-Tasman cargo is slightly greater in both countries than for cargo shipped from elsewhere. This is consistent with later reporting of trans-Tasman trade in both countries and, in regards to New Zealand, is also consistent with higher rates of intervention on cargo from Australia for biosecurity or food safety reasons.

End-to-end – the respective durations of the physical movement of cargo between Australia and New Zealand are very similar in either direction. In both cases sea cargo is delivered to a place of export and unloaded at the port of import in less than nine days. For cargo from New Zealand to Australia the average time from receipt for export to availability for import delivery is 8.4 days, while cargo from Australia to New Zealand averages 7.4 days. Half of the difference is accounted for by a shorter export dwell time in Australia, and the remainder is made up by faster transit times when travelling from Australia to New Zealand (vessels sailing from New Zealand to Australia take an average of 0.3 days longer) and slightly faster unloading in New Zealand.

Key observations

- In both directions across the Tasman, sea cargo is on average cleared by the border agencies and available for import delivery in less than nine days from when received at the export terminal.
- In both Australia and New Zealand, import cargo remains at the cargo terminal for an average of more than two days after clearance by the border agencies and completion of discharge, before being removed.

Air cargo timelines

Table 18: Australia to New Zealand – air cargo

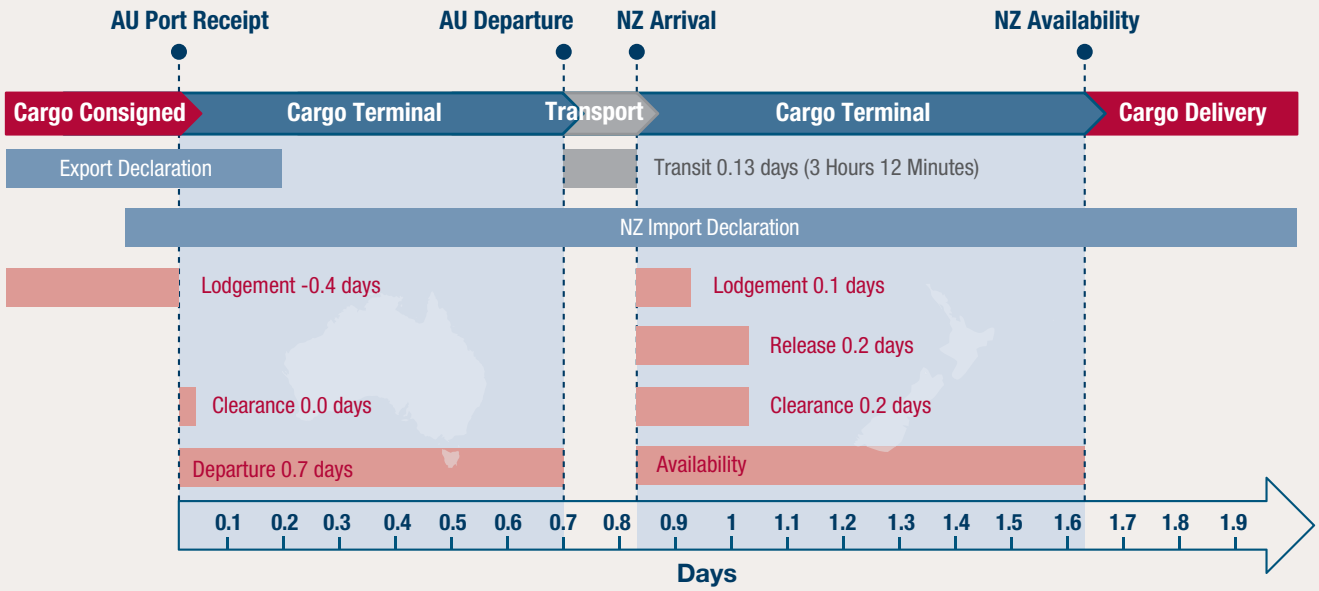
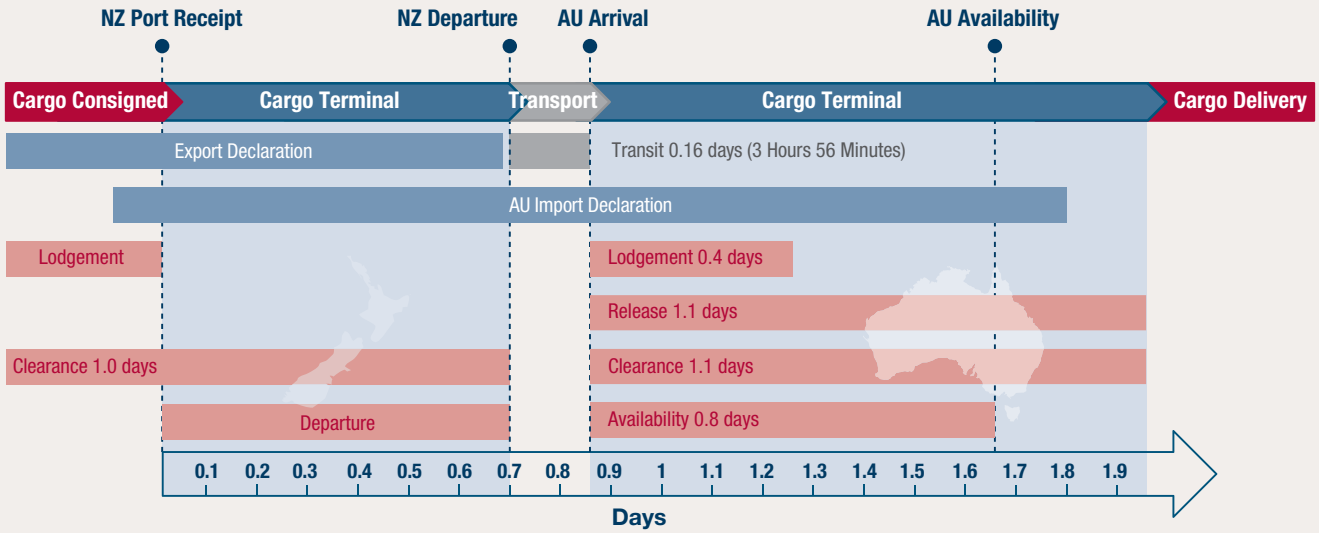


Table 19: New Zealand to Australia – air cargo



Air cargo observations

While different requirements also exist between New Zealand and Australia for when air cargo must be reported, the compressed timeframes tend to reduce their effect. Reflecting the nature of the air cargo business, all processing and transport intervals are significantly shorter than for sea cargo with less advance reporting.

As noted previously, these results refer only to the air cargo shipments that require a declaration. Most air cargo (around 80 per cent) is classed as low-value and dealt with via simplified border agency processes designed to expedite clearance.

Export reporting – Australian export cargo must be declared before receipt at the place of export so is therefore declared earlier than New Zealand export cargo (which may be delivered to a place of export before formal customs declarations are made). In Australia, terminal operators report the time of receipt for export at the air cargo terminal to the Integrated Cargo System (ICS), while in New Zealand an estimated date of export (departure) is reported by brokers via the customs declaration.

Export clearance – the differences between customs administrations in reporting requirements of export declarations are comparable with those for sea cargo. There is no evidence to suggest they have any impact on physical dwell time.

Export dwell time – Australian data indicates dwell time at the export terminal is less than a day. New Zealand industry data has not been made available at this time.

Import reporting – substantially lower proportions of higher-value air cargo consignments are declared in advance compared with sea cargo. These differences may be explained by the requirement for similarly detailed information to be provided, however the time available to lodge the declaration in advance is reduced for air cargo due to shorter export dwell and transit times (for example transit time at three to four hours compared with three and a half days for sea. This contributes to a greater proportion of (higher-value) air cargo consignments being impeded or not reported at arrival in both Australia and New Zealand compared with sea cargo.

Import clearance – release and clearance processing of air cargo also occurs closer to the time of arrival. When compared with sea cargo a lower percentage of (higher-value) air cargo is released at arrival.

Import dwell time – Australian data indicates an import dwell time of around one day. It is notable that the dwell time from arrival to physical availability for air cargo is slightly longer compared to sea cargo in full container loads. This reflects that most air cargo is consolidated into containers and must be moved under-bond from the import terminal to an approved depot for unpacking before being made available for delivery. New Zealand data has not been made available by industry.

End-to-end – the data indicates that cargo transported in either direction, travels from receipt for export to availability for delivery in the import country in less than two days. Average transit time from New Zealand to Australia is slightly longer (44 minutes on average) than for the opposite direction due to the effect of the prevailing jet-stream.

In 2008, Giovanni Bisignani, Director General and CEO of the International Air Transport Association noted that:

"…moving cargo between continents requires on average five days: one for loading the plane, flying it, and unloading it, and four days to complete the paperwork."

This study shows that 'completing the paperwork' for trans-Tasman trade may not take as long as this but the duration of the air cargo clearance process for export and import is still very significant when compared with the duration of the transit leg (and the time taken for the clearance of most sea cargo).

Key observation

In both directions across the Tasman, air cargo is on average cleared by the border agencies and available for import delivery less than two days after being received at the export terminal.

Clearance performance and trader size

Both governments have an interest in fostering trade by small to medium enterprises (SMEs). An added focus of this study was to examine clearance performance for transactions by SME traders. To provide maximum contrast, performance for large traders was compared with that for small traders.

Traders were classified using criteria advised by the Australian Bureau of Statistics:

Large = import/export goods valued at more than $A20million in customs value per annum.

Small = import/export goods valued at less than $A1million in customs value per annum.

Medium = other than large or small.

Consignments by trader size

The proportion of consignments small traders are responsible for provides an indicator of their relative significance. To illustrate this, export consignments by sea during the snapshot period have been assigned in the table below according to trader size.

Table 20: Export consignments by trader size

Export consignments	Large (%)	Medium (%)	Small (%)
New Zealand to Australia	36	44	20
New Zealand to rest of world	32	39	29
Australia to New Zealand	24	36	40
Australia to rest of world	61	25	14

As the figures show, the proportions of consignments arranged by small and medium exporters are very significant, and particularly so in trans-Tasman trade.

Trader size and clearance performance

Tables 21 and 22 show how small traders compare with large traders in the clearance of sea cargo for export and import respectively. It is commonly understood that in most cases exporters arrange export clearance, and importers arrange import clearance.

Table 21: Export clearance and trader size

Measure (days)	Australia		New Zealand	
	Large	Small	Large	Small
Receipt to declaration	-10.8	-2.4	1.2	0.0
Receipt to clearance	0.0	0.0	1.2	0.0

Large exporters in Australia lodge export declarations earlier than small exporters.

In New Zealand under different prescribed reporting timeframes, the behaviour is quite different. The results indicate that in New Zealand, small traders are lodging declarations and achieving clearance as goods are received into customs control while declarations for large traders are being lodged after goods are received.

A number of factors may contribute to the later lodgement of declarations in New Zealand by large exporters. These include multi-container shipments, higher expectations of the service levels of border systems and higher rates of membership in New Zealand's Secure Exports Scheme (wherein goods are secured to customs requirements early in the supply chain).

Table 22: Import clearance and trader size

Measure (days)	Australia		New Zealand	
	Large	Small	Large	Small
Arrival to declaration	-3.1	-2.2	-2.6	-1.1
Arrival to ready to pay	-2.3	-1.3	-2.5	-0.6
Arrival to release	-1.0	0.9	-2.5	-0.6

The results for imports show that in both Australia and New Zealand, small importers are later in all respects than large importers – small importers report later, are unimpeded by customs later, pay later (in Australia) and achieve release later. Analysis of frequent versus infrequent importers shows the same trend.

Import clearance and exporter size

To help identify any relation between exporter sizes and import clearance times the study looked at import clearance performance relative to exporter size. Table 23 also includes measurements for members of New Zealand's Secure Exports Scheme (SES).

Table 23: New Zealand exporters – clearance into Australia

Measure (days)	New Zealand exporters		
	Large not SES	Small not SES	SES
Arrival to declaration	-2.2	1.5	-0.8
Arrival to ready to pay	-1.5	1.8	-0.1
Arrival to release	-0.4	4.1	0.1

Notes:

- SES exporters are large or medium-sized traders. None were classed as small
- Imports from SES exporters are at present not facilitated any differently than those from non-SES exporters.

Goods supplied by large exporters are declared, paid and released earlier than goods supplied by other sized exporters. Being a mix of medium and large exporters, performance for SES members falls, as would be expected, between that for large and small exporters.

It is notable that a positive correlation between trader size and performance as observed for importers is also seen for exporters, even though exporters very rarely arrange import clearance at the destination.

Table 24: Australian exporters – clearance into New Zealand

Measure (days)	Australian exporters	
	Large	Small
Arrival to declaration	-2.5	-0.9
Arrival to release	-2.4	-0.8

The results for clearance into New Zealand display the same trend as seen elsewhere (i.e. that large trader size correlates with earlier reporting and earlier release by customs).

Import clearance and exporter-importer sizes

To help identify the influence on import clearance times of trader sizes relative to each other, analysis was conducted by tracking performance from exporter to importer. Since sample sizes here are relatively small, it is the rankings shown for each trader combination that are of most value rather than the numbers.

Table 25: Clearance into Australia					
Exporter size	**to**	**Importer size**	**Arrival to declaration**	**Arrival to release**	**Ranking**
Large	to	Large	-1.7	-0.5	Fastest
Small	to	Large	-1.4	-0.5	
Large	to	Small	0.6	2.2	
Small	to	Small	0.6	2.7	Slowest

Table 26: Clearance into New Zealand					
Exporter size	**to**	**Importer Size**	**Arrival to declaration**	**Arrival to release**	**Ranking**
Large	to	Large	-2.9	-2.9	Fastest
Small	to	Large	-1.1	-1.1	
Small	to	Small	-0.5	-0.2	
Large	to	Small	-0.4	0.0	Slowest

The results indicate that the sizes of both exporter and importer are each influential to a degree. Industry have advised that the early lodgement of import declarations by importers is dependent on the early provision to them of prerequisite documents such as invoices, certificates, and packing slips by their supplier (i.e. the exporter).

Notwithstanding the exporter's contribution, it is the importer that is the primary manager of import clearance in the majority of cases. The results demonstrate that the importer is the dominant party in determining import clearance performance.

The correlation between size and performance via earlier reporting and release is also maintained here. It may be concluded that small traders, particularly importers, offer the most potential for improvement in clearance performance. Small exporters also represent potential for improving import clearance times by providing required documents to their trading partners earlier.

Key results

- Small to medium traders account for a very significant proportion of consignments in trans-Tasman trade.
- Small traders report later, pay later (in Australia), and achieve release and clearance later than large traders.

3. Key findings

3.1 Levels of trade facilitation are high

The TRS measurements show that overall clearance performance is high on both sides of the Tasman for import and export cargo.

Most import cargo is released or unimpeded by customs well before arrival. For sea cargo release occurs in both countries around two days before arrival. By the time it has arrived in Australia 84 per cent of sea cargo from New Zealand is released or unimpeded, while in New Zealand 85 per cent of sea cargo from Australia has been released by the time it has arrived.

Cargo being exported from Australia is cleared immediately upon receipt at the place of export, while cargo exported from New Zealand (which is reported in accordance with different prescribed timeframes) is cleared immediately after lodgement of an export declaration. The movement of cargo through the border at export is not impeded.

The results show that the levels of trade facilitation are high for imports and for exports in both Australia and New Zealand. The factors that contribute to this include:

Advance reporting

Traders and service providers providing advance information to customs is a critical enabler of the high levels of trade facilitation found in this study. This factor is particularly noticeable in both Australia and New Zealand for import cargo carried by sea (which accounts for the larger part of all cargo by value) where advance reporting by industry helps enable the customs services to complete their risk assessment and processing well before cargo arrives at the discharge port.

Risk management

Both administrations apply risk management principles when assessing cargo, and intervene and impede cargo for further examination only when required. As a result, most cargo is not impeded at all. Combined with the provision of advance information via early declarations from industry, the application of risk management is a major contributor to the high facilitation rates achieved on both sides of the Tasman sea.

Electronic communications

Highly available, automated customs systems are used in both Australia and New Zealand to support electronic communication by industry of the information required by the border agencies. Most industry participants in the supply chain are sophisticated users of electronic media in business-to-business and business-to-government communications. Together these factors facilitate the provision of advance information and in turn the early completion of border processing and clearance.

3.2 Trans-Tasman trade is processed faster

Results of the study show that trans-Tasman import cargo is processed and released by customs in both countries more quickly than trade from other countries. As a whole, the results indicate that on average it is likely that arrangements made under Closer Economic Relations, such as rules of origin, duty-free and mutual recognition provisions, do contribute to the facilitation of trans-Tasman trade. However, to confirm and quantify the net effects of specific facilitation arrangements made under Closer Economic Relations, further collaboration between administrations will be required.

Biosecurity processing in New Zealand for cargo from Australia is overall slower compared to cargo from elsewhere. Cargo from Australia is high-volume and due to the nature of some of the products (particularly fresh produce) can represent comparatively high levels of biosecurity risk. Short transportation times allow Australia to be a major source of fresh produce for New Zealand. At the time of this study, all consignments of fresh produce imported to New

Zealand required inspection. Subsequently, to help expedite the Australia to New Zealand fresh produce pathway, the Ministry of Agriculture and Forestry Biosecurity New Zealand (MAFBNZ) has introduced biosecurity risk profiling to ensure that inspection activities are more closely targeted at high risks. Initial piloting focussed on trans-Tasman trade is working well. Over time it is anticipated that biosecurity risk profiling will reduce average processing times for cargo from Australia and also reduce costs to industry.

Shorter transit times for trans-Tasman trade compress the time available to traders to report to customs in advance of the arrival of goods. Consequently, trans-Tasman trade is sometimes reported later than other trade which means the benefits of faster processing are somewhat reduced. The effect is a reduction in the time traders might otherwise have to make arrangement for cargo removal and inland transport, in advance of arrival. However, the net impact remains low since release and clearance for most cargo still occurs well ahead of the border.

Contributors to faster trans-Tasman processing include:

Closer Economic Relations

The results indicate that arrangements made under Closer Economic Relations do facilitate faster cargo clearance on both sides of the Tasman. Duty free arrangements and streamlined food safety and quarantine requirements contribute to higher rates of early release and clearance for trans-Tasman cargo when compared with those for cargo from other countries. The positive effect of duty free arrangements is shown by traders in Australia finalising payment for declarations for goods shipped by sea from New Zealand half a day earlier on average than for shipments from elsewhere.

Reliable industry systems

Shorter dwell times for trans-Tasman trade at export indicate a degree of expectation by traders that border agency processes will deal with their cargo in a timely fashion. They also indicate more reliance on transport arrangements which is likely due to trans-Tasman shipping services being more regular and frequent than those for trade with other destinations. Close proximity across the Tasman contributes to a distinctive 'just in time' trading pattern.

Efficient communications

Factors including the absence of a language barrier, similar government and administrative structures, and close relations at all levels, which are facilitated by proximity and ease of travel, combine to provide a basis for more efficient communications across the Tasman than the general level achieved with other parts of the world.

3.3 Advance reporting directly enables early clearance

Results of the study confirm a strong direct correlation between industry reporters providing information in advance and the early release and clearance of their cargo by the border agencies. This correlation stands for all cargo, import and export, trans-Tasman and rest-of-world, and confirms the results of previous studies conducted in Australia. It also endorses the value of implementing measures to achieve advance reporting as encouraged by the WCO.

Early reporting of import cargo supports early clearance which in turn provides traders with certainty of the status of their cargo and time to make and confirm arrangements for its removal and transport inland.

Similarly, advance export reporting facilitates the resolution of any permit requirements for regulated goods, before cargo is committed for loading and shipment.

Some trans-Tasman export cargo is reported and delivered into customs control later than cargo for other destinations, which may indicate that traders have somewhat higher expectations of the reliability and timeliness of border clearance systems and transport arrangements for trans-Tasman trade.

3.4 Large traders achieve clearance earlier

Analysis comparing the clearance performance of large importers with SME importers, shows that in both Australia and New Zealand, SME importers report, achieve release from customs, pay (in Australia) and achieve clearance from the biosecurity and food safety authorities, later than large frequent traders.

Similarly, large exporters from Australia also report and achieve clearance early compared to SME exporters. However, exporters from New Zealand behave in the opposite way with large exporters lodging declarations and securing clearance later than SMEs. This indicates a significant systemic difference between arrangements in New Zealand and those in Australia.

Different reporting timeframes apply and it is likely that large exporters in New Zealand by virtue of their size and trading practices have higher levels of expectation than SMEs that border and transport systems will deal with their cargo in a reliable and timely manner. Large exporters also have more multi-container shipments, and higher rates of membership in New Zealand's Secure Exports Scheme (which provides for cargo to be secured to customs requirements before it is committed for shipment).

Combined, these factors are likely contributors to the later lodgement of export declarations in New Zealand by large exporters.

3.5 Significant differences between border systems

While border clearance systems in Australia and New Zealand are broadly similar they do differ in a number of significant areas. The results indicate that these differences do act as 'border effects' impacting the level of clearance performance.

Differences include:

Single window

Australia uses an integrated reporting model which requires successful data matching and linking between the goods declaration, craft and cargo report information to support risk assessment and to manage the release and clearance of cargo. While New Zealand receives a similar range of reports they are currently not electronically integrated and the declaration alone is used to manage the import and export clearance processes.

The effect on import clearance is that customs processing in New Zealand is faster than in Australia due in part to the more rigorous reporting requirements imposed in Australia.

Australia's Integrated Cargo System (ICS) also provides traders with a single point of access to report for customs, biosecurity and food safety purposes.

New Zealand is expected to change its current border systems after approval was given in its 2010 budget for the development of the first phase of a joint border management system (JBMS) to bring customs and biosecurity processes together into one integrated system. A feature of the system will be a trade single window, giving exporters and importers a single electronic point of access to the border agencies. The new integrated system will support simplified and more streamlined border clearance processes.

Prescribed times for reporting

Australia and New Zealand each have legislation prescribing when declarations and other cargo-related reports must be lodged. Some of these requirements differ substantially between the two countries and details are included at Appendix C. Certain requirements do contribute to the differences in clearance performance observed in the study results. For example, the timeframes for the lodgement of export declarations in New Zealand allow later lodgement than in Australia, resulting in later clearance of export cargo in New Zealand compared with Australia.

Entry/declaration thresholds

Value and revenue thresholds that determine when and what type of export or import declaration (or entry as termed in New Zealand) is required, differ between the two countries. These are detailed at Appendix C. To accommodate these differences and those in reporting timeframes, traders and service providers operating in both Australia and New Zealand must adjust their information and administrative processes according to the destination country. This adds administrative overhead including time to the clearance process.

The primary impact of different thresholds on clearance performance is that low-value air cargo that requires a simplified declaration in New Zealand is cleared later there under relatively more demanding administrative arrangements than equivalent cargo in Australia.

Risk management arrangements

In addition to requiring linking of related cargo documents to support risk assessment, Australia also applies fixed periods to complete risk assessment before customs release is issued. For cargo that is reported in line with prescribed timeframes, risk assessment in Australia can be completed and release granted before arrival. For cargo that is reported late, delays in release may be experienced. No such fixed periods for risk assessment are applied in New Zealand and release can be granted as soon as risk assessment has been completed. Results of the study, particularly in air cargo where reporting is very close to the time of arrival, indicate that the risk assessment period applied in Australia does delay the release of some cargo.

Deferred payment

New Zealand operates a deferred payment scheme in contrast to Australia. Although Australia allows GST (constituting the greater part of revenue assessed by customs) to be deferred, duties and charges must be paid before release is secured. While the total proportion of cargo effectively unimpeded at arrival in Australia (although not all is paid) is effectively the same as in New Zealand, results of the study indicate that on average import cargo moves through the border more quickly in New Zealand (see arrival to gate out intervals in Table 10).

It appears that deferred payment may contribute to faster movement through the border. However, without factoring in the relative efficiency of respective industry cargo handling systems, the results of this study are simply an indication of the potential benefit of deferred payment. Further specific investigation and analysis would be required to establish whether or not the introduction of a generalised deferred payment scheme in Australia might offer a net trade facilitation benefit.

3.6 Opportunities for streamlining

Current ongoing programs in customs, quarantine and food safety will contribute incrementally to the further streamlining of trans-Tasman trade. These programs include simplifying requirements on rules of origin and extending the range of products and processes covered under mutual recognition arrangements.

The results of this study, together with analysis of the characteristics of respective clearance systems and the reform agenda set by the Single Economic Market initiatives indicate further opportunities for streamlining in the following areas:

- advance reporting
- information for SME traders
- regulatory harmonisation
- data harmonisation
- risk management
- performance management.

It should be noted that in this already relatively efficient trade-lane, the improvements available are generally at the margins.

Advance reporting

The strong positive relationship between advance reporting and early clearance shown in the results of this study demonstrates that improvements in advance reporting will help realise earlier clearance. The study results also indicate there is scope for further improvement in advance reporting and consequently measures that encourage or promote higher levels of advance reporting are likely to further improve trade facilitation.

SME traders

Small traders are significant in trans-Tasman trade in terms of numbers of traders and numbers of consignments. However, the study results show that faced with the same set of reporting requirements, SME traders don't generally achieve the same levels of trade facilitation as large traders. This indicates there is scope for improving clearance performance for SME traders by identifying the contributing factors to their current level of performance and providing suitable remedies where it is practicable and economic to do so.

While SME traders should also benefit from general improvements in the other opportunities mentioned at point 3.6, analysis to date indicates particular opportunities for improvement in the following areas:

- earlier provision of declarations to customs and documents to trading partners
- extension of revenue deferral arrangements in Australia
- simplified arrangements for low-value cargo into New Zealand
- more comprehensive, aligned and accessible whole-of-government online information to assist SME traders.

Regulatory harmonisation

Regulatory harmonisation offers reduced information and compliance costs for traders and service providers operating in both jurisdictions.

Harmonisation in particular areas offers potential to further streamline the clearance of cargo. For example:

- harmonisation of reporting timeframes for import and export declarations to increase the levels of advance reporting will improve the proportion of cargo released by the time of receipt into customs control
- harmonisation of value and revenue thresholds for import entry in New Zealand with those applied in Australia would facilitate faster clearance of lower-value air cargo into New Zealand. This measure would also extend a benefit to SME importers of low-value air cargo.

ANZCERTA has been recognised by the World Trade Organization as "among the world's most comprehensive, effective and mutually compatible free trade agreements".

Notably, it is also viewed internationally as a 'proposed' customs union. The significant regulatory differences that remain between the administrations on border clearance demonstrate that ANZCERTA arrangements are still some distance from the level of customs alignment and integration that is generally viewed as a precursor stage to the establishment of a single economic market. Given the new push for further economic integration between Australia and New Zealand, it is interesting to note that customs alignment via uniform customs duties and free trade was proposed as early as 1900 by the Australian Constitution.

Further regulatory harmonisation of border clearance processes would make doing business on both sides of the Tasman easier, improve predictability and certainty for traders, and support greater economic integration under a Single Economic Market.

Data harmonisation

The international harmonisation of trade data, although gradual and slow, is inevitable and the process relentless. Data harmonisation offers administrative efficiencies to traders and service providers. It also offers border agencies opportunities to more effectively collaborate and exchange information, both at the border between domestic border management agencies and internationally between administrations ahead of the border.

A prime example is the single administrative document (SAD) covering the placement of any goods under any customs procedure which has been adopted by the member states of the European Union. In our region, Australian Quarantine and Inspection Service (AQIS) has implemented an electronic inter-governmental message for the certification of food exports.

To facilitate the evolution of harmonised single-window reporting to government for trade, the WCO has developed a single whole-of-government message for border transactions that is designed for use by all border agencies. The message is known as GOVCBR which stands for Government Cross-Border Regulatory message. GOVCBR has recently been endorsed by the United Nations Centre for Trade Facilitation and Electronic Business (UNCEFACT) and is now viewed as the internationally accepted message for use in a trade single window environment.

The Outcomes Framework associated with the Single Economic Market initiatives being jointly pursued by Australia and New Zealand includes two measures targeted for implementation by 2014. These measures offer potential for extending the harmonisation and exchange of trade-related data across the Tasman by adopting:

- standard electronic representations of data when reporting to government in both Australia and New Zealand
- a single business identifier recognised by both governments.

The latter proposal alone will facilitate the exchange of advance information between border administrations on a number of subjects, for example information on trusted traders. The efficient exchange of such information would enhance the potential for targeted facilitation for qualifying parties and for more effective risk management generally.

The recently approved first phase of New Zealand's Joint Border Management System also represents a significant opportunity to further progress data harmonisation.

Risk management

There is scope for Australia and New Zealand to exchange views and combine the best features of their respective approaches to risk management. Potential exists for risk management to be made more effective and for trade facilitation to be improved.

The results of this study indicate that improvements to the timeliness of risk management can be achieved in both economies through improvements in the timeliness of reporting. On time or early reporting facilitates effective risk management and earlier release and clearance. In Australia it can also eliminate the effect of fixed screening periods for risk assessment on clearance performance. More detailed joint exploration of the risk assessment processes adopted by the two countries may identify other opportunities to improve current practices.

Performance management

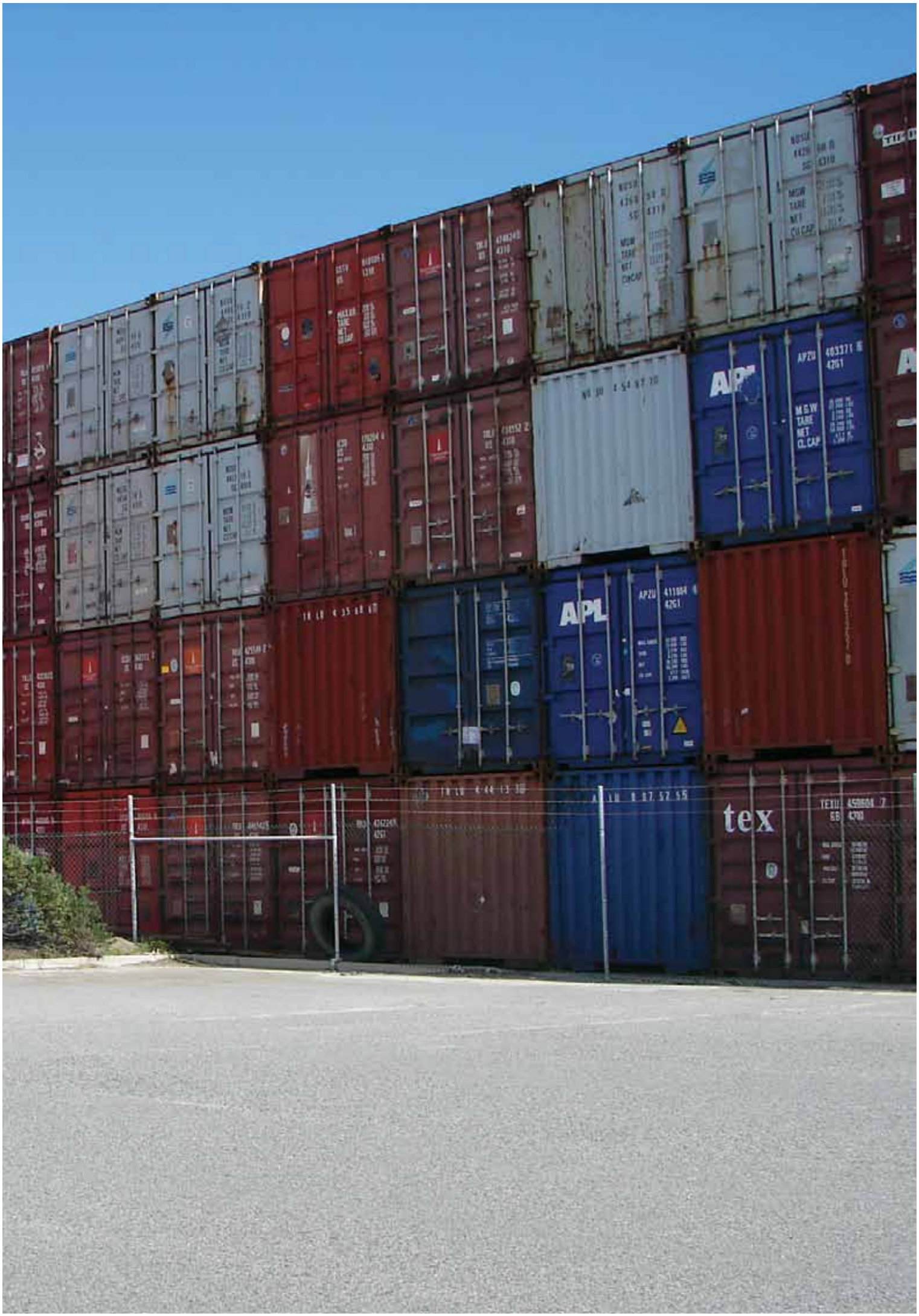
It is often said 'what can't be measured can't be improved'.

Measuring the performance of trade facilitation using methods such as the TRS enables better management of clearance performance.

The methodology used in this study provides a basis for data capture and analysis that may be extended along the supply-chain or into a more detailed breakdown of trade to improve management information. The source data can be segmented to provide comparative measures that may be used in the ordinary course of business by the border agencies as information to help

inform management decisions to allocate resources, modify approaches or change rules. Variables that are available include mode of transport, port, cargo type, commodity, and trader or trader type (for example, to enable large traders to be compared with SME traders).

Methods suitable for measuring trade facilitation performance may also be used to establish before and after measurements to support evaluation of the impact of new facilitation provisions such as free trade agreements and mutual recognition arrangements.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Document	Version	Date	Author
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APEC Supply-Chain Connectivity Framework Annex 1 Chokepoints		2009	APEC
Authorised Economic Operator Pilot Project Report		May 2009	Customs and Border Protection
Border Management Outlook 2020		2010	Australian Government
Border Sector Strategy 2008 – 2013: A Framework for Collaboration for Border Sector Agencies		2009	New Zealand Government
Commonwealth of Australia Constitution Act (The Constitution)		2003	Attorney-General's Department, Australia
Customs to Customs Data Exchange Proof of Concept Report		May 2009	Customs and Border Protection
Enhanced Trade Solutions 2015		May 2009	Customs and Border Protection
Guide to Measure the Time Required to Release Goods		2002	WCO
Joint Statement of Intent: Single Economic Market Outcomes Framework		August 2009	Prime Ministers Key and Rudd
Media release on trans-Tasman cooperation		August 2009	Prime Ministers Key and Rudd
New Zealand Customs Service Statement of Intent 2009		May 2009	New Zealand Customs Service
New Zealand Customs Service Strategic Outlook to 2015		January 2009	New Zealand Customs Service
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Time Release Study 2007	Final	February 2009	Customs and Border Protection
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Trade Facilitation Handbook Part II: Technical Notes on Essential Trade Facilitation Measures		2006	United Nations Conference on Trade and Development
Trans-Tasman Traders Survey		May 2009	DHL


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Appendixes

Appendix A – event definitions

Term	Description	Process (Import/ Export/Both)
Arrival	Imported goods enter customs control. Occurs when the ship or aircraft carrying cargo has arrived at the port of discharge and been secured.	Import
Declaration	A declaration of information required by customs about a consignment of goods is lodged with customs.	Both
Ready to pay	Customs has advised the trader that goods are unimpeded and may be imported subject to the payment of revenue and charges. (Note: As New Zealand operates a deferred payment scheme that doesn't require payment of revenue prior to release, New Zealand timings for ready to pay and release are the same.)	Import
Release	Customs has given permission for goods subject to control to be placed at the disposal of the persons concerned. At this time customs controls are completed and the goods may be removed by the owner, however they may remain subject to other border controls, such as quarantine treatments.	Both
Clearance	All border requirements have been met and permission is given for goods to enter the domestic economy or to be exported.	Both
Availability	Cargo is physically available for delivery, regardless of whether it is released or cleared. Effectively for cargo other than consolidated cargo, when discharged.	Import
Gate out	Imported cargo leaves customs control. Occurs when cargo exits the wharf or terminal where it arrived.	Import
Receipt	Goods for export enter customs control. Occurs when cargo is received at the place from which it is to be shipped for export. Typically the place is a wharf or air cargo terminal.	Export
Departure	Exported goods leave customs control. Occurs when the carrying vessel or aircraft leaves the port of loading.	Export

Appendix B – Trans-Tasman traffic in the sample week

Table 27: Trans-Tasman vessel and aircraft movements		
	New Zealand	Australia
Vessels	24	29
Port calls	46	44
Flight departures	259	255

During the TRS sample week, 24 vessels engaged in trans-Tasman trade arrived in New Zealand, which accounted for 40 per cent of all the vessels that called at a New Zealand port during the week. This high proportion underlines the importance of trans-Tasman trade to New Zealand. In Australia 109 vessels arrived during the TRS week, of which 29 were recorded as involved in trans-Tasman trade.

The types of vessels involved in trans-Tasman trade ranged from tankers, to bulk carriers and car carriers with container vessels being the dominant vessel type for cargo traded between New Zealand and Australia. During the TRS week 10 container vessels departed Australia for New Zealand while 17 container vessels departed New Zealand bound for Australia.

Six container vessels departed a New Zealand or Australian port and also arrived at an Australian or New Zealand port during the TRS week. Six consignments from these vessels have been used to provide indicative timing for the processing of single consignments.

All 10 container ports in New Zealand have shipping links with Australia mainly to container ports situated on the east coast of Australia, in particular Melbourne, Sydney and Brisbane. In addition, the Tasman Sea is often a sector in voyages that have an origin from, or destination to, another overseas port so trans-Tasman cargo is often carried along with cargo from higher risk countries.

During the TRS week a total of 259 flights departed one of the three major international airports in New Zealand bound for Australia. A total of 255 flights departed an Australian airport bound for New Zealand. As with marine trade, for some of these flights the trans-Tasman leg is a sector of a longer journey originating or destined beyond the Tasman.

Appendix C – Clearance process requirements

Table 28: Exports cargo clearance overview		
	New Zealand	**Australia**
Documents required for cargo clearance	Cargo clearance is managed via one document, the export entry.	To secure clearance two documents must link: 1. the export declaration, and 2. cargo terminal cargo receipt message.
Timing for entry/ declaration	To ensure loading at least 48 hours before loading. Otherwise not less than one hour before loading	1. Must be received prior to cargo receipt at the export terminal. 2. Not more than six months before export.
Consignment value threshold for entry/ declaration	$NZ1,000	$A2,000
Clearance	Clearance may occur before goods are received into customs control.	Clearance may only occur once goods are received into customs control.

Table 29: Imports cargo clearance overview		
	New Zealand	**Australia**
Documents required for cargo clearance	Clearance is managed via one document, the import entry. Linking to cargo and craft reports is not required.	To secure clearance three documents must link: 1. the import declaration 2. cargo report(s), and 3. vessel/aircraft report.
Timing for entry/ declaration	**Sea** – from five days before arrival to 20 working days after arrival. **Air** – from one day before arrival to 20 working days after arrival.	Within one day of arrival.
Timing for cargo reports	**Sea** – at least 48 hours before estimated time of arrival (ETA) in New Zealand waters **Air** – at least two hours before ETA at first port.	**Sea** – at least 48 hours before ETA at first port **Air** – at least two hours before ETA at first port.
Timing for vessel/ aircraft reports	**Vessels** – at least 48 hours before ETA in New Zealand waters **Aircraft** – at least two hours before ETA at first port.	**Vessels** – at least 96 hours before ETA at first port **Aircraft** – at least three hours before ETA in at first port (and for both, not more than 10 days before ETA).
Value threshold for standard entry/ declaration	$NZ1,000	$A1,000
Criteria for simplified entry/declaration	Two-tiers: 1. Simplified entry – where value is less than $NZ1,000 and revenue payable of $NZ50 or more (which currently equates to a value threshold of around $NZ333) 2. No entry required – where value is less than $NZ1,000 and revenue would be less than $NZ50.	Value less than $A1,000. Below this threshold revenue is foregone for all goods other than alcohol and tobacco products.
Risk assessment period	None fixed	**Sea** – 24 hours from submission of cargo report. **Air** – two hours from submission of cargo report.
Payment of revenue	A deferred payment scheme operates where payment is not a condition of release and clearance.	GST may be deferred. Duties and charges must be made before release from customs is secured.
Clearance	Clearance may occur before goods are shipped from overseas.	Clearance may occur only once goods have departed last overseas port.

Appendix D – Sample consignments

Six sample consignments are included to illustrate timings for typical shipments.

Four consignments (two for each direction of trade) were chosen at random from the sub-set of sea cargo consignments that were loaded and discharged within the TRS sample week. Two further consignments were chosen on the basis that they represent later than average release and clearance in the destination country.

Note: The voyage time and elapsed times take into account the New Zealand change to daylight saving time on 27 September.

Consignment 1 (1 FCL) Australia to New Zealand

- This consignment consists of a single FCL container of five packages of a manufactured processed food product with a declared customs value on export of $A20,227 and declared Value for Duty (VFD) on import of $NZ14,265.
- The export declaration was submitted by an agent for a large Australian exporter.
- The New Zealand importer is a large trader, unrelated to the exporter.
- The import entry was submitted by an agent. The importer has a client deferred account with New Zealand Customs Service. The goods qualify for preference under Closer Economic Relations.

	Dec lodged	Receipt (BNE)	Clear	Depart (BNE)	Voyage time	Arrive (AKL)	Dec lodged	Clear	Availability	Gate out
Date/ time	18/09/09 16:06	23/09/09 03:21	23/09/09 03:21	24/09/09 14:00	3 Days 02:54 HH:MM	27/09/09 19:54	25/09/09 11:03	25/09/09 11:03	28/09/09 03:35	28/09/09 21:37
Elapsed time		00:00:000 days 00:00 HH:MM	00:00:000 days 00:00 HH:MM	1 days 10:39 HH:MM		4 days 13:33 HH:MM	2 days 04:42 HH:MM	2 days 04:42 HH:MM	4 days 21:14 HH:MM	5 days 15:16 HH:MM

Consignment 2 (4 FCLs) Australia to New Zealand

- The consignment consists of 128 packages of manufactured goods in four FCLs, with a declared customs value at export of $A39,269 and a declared VFD on import of $NZ48,656.
- The export declaration was submitted by an agent for a large Australian exporter.
- The four shipping containers were received for export at the cargo terminal over a one week period. The first receipt was used to provide the receipt time measure.
- The import entry was submitted by an agent for a medium-sized New Zealand importer with a client deferred account with New Zealand Customs Service. The consignment qualified for preference as being of Australian origin. The importer is an unrelated company to the exporter.
- The first gate out time was used to provide the TRS measure for the New Zealand import process.

	Dec lodge	Receipt (MEL)	Clear	Depart (MEL)	Voyage time	Arrive (NSN)	Dec lodged	Clear	Availability	Gate out
Date/ time	08/09/09 12:56	17/09/09 07:31 22/09/09 13:33 22/09/09 22:16 23/09/09 03:03	17/09/09 07:31	24/09/09 12:00	3 days 22:25 HH:MM	28/09/09 13:25	25/09/09 16:49	25/09/09 16:49	29/09/09 06:36	29/09/09 12:58 29/09/09 15:57 29/09/09 16:50 02/10/09 09:36
Elapsed time		0 days 00:00 HH:MM	0 days 00:00 HH:MM	7 days 04:29 HH:MM		11 days 02:54 HH:MM	8 days 06:18 HH:MM	8 days 06:18 HH:MM	11 days 20:05 HH:MM	12 days 02:27 HH:MM

Consignment 3 (2 FCLs) New Zealand to Australia

- The consignment consists of 32 packages of manufactured goods in two full containers, with a declared customs value of $NZ115,231 and a declared customs value on import of $A101,337.
- The export entry was submitted by an agent for a small exporter and was lodged and cleared after the receipt of the containers at the port of loading.
- The import declaration was submitted by an agent for a large Australian importer, a related company to the exporter.
- Both shipping containers were received for export at a CTO on the same day. The first receipt was used to provide the TRS measure.

	Dec lodged	Receipt (AKL)	Clear	Depart (AKL)	Voyage time	Arrive (MEL)	Dec lodged	Clear	Availability	Gate out
Date/ time	24/09/09 17:51	24/09/09 14:08 24/09/09 14:13	24/09/09 17:51	27/09/09 11:17	03 days 13:58 HH:MM	30/09/09 22:15	30/09/09 15:09	30/09/09 15:42	02/10/09 02:44	Not obtained
Elapsed time		0 days 00:00 HH:MM	0 days 03:43 HH:MM	02 days 21:09 HH:MM		06 days 11:07 HH:MM	06 days 04:01 HH:MM	06 days 04:34 HH:MM	07 days 15:36 HH:MM	

Consignment 4 (5 FCLs) New Zealand to Australia

- The consignment consists of 138 rolls of manufactured goods in five full containers with a declared customs value on export of $NZ87,489 and a declared customs value on import of $A76,402.
- The export entry was submitted by the exporter, a large trader and was lodged and cleared after the receipt of the containers at the port of loading.
- The five shipping containers were received for export at a CTO at the one time.
- The import declaration was submitted by an agent for a large Australian importer, a related company to the exporter.

	Dec lodged	Receipt (AKL)	Clear	Depart (AKL)	Voyage time	Arrive (SYD)	Dec lodged	Clear	Availability	Gate out
Date/ time	22/09/09 10:55	22/09/09 08:40	22/09/09 10:55	26/09/09 12:39	4 days 12:27 HH:MM	30/09/09 22:06	28/09/09 13:07	30/09/09 14:17	01/10/09 00:45	Not obtained
Elapsed time		0 days 00:00 HH:MM	0 days 02:15 HH:MM	4 days 03:59 HH:MM		8 days 16:26 HH:MM	6 days 07:27 HH:MM	8 days 08:37 HH:MM	8 days 19:05 HH:MM	

Consignment 5 (1 FCL) New Zealand to Australia

- The consignment consists of one full container load of alcoholic beverage with a free on board (FOB) value of $NZ50,000 and a declared customs value on import of $A40,000.
- The export entry was submitted by an agent for the medium-sized exporter and was lodged and cleared after the receipt of the container at the port of loading.
- The import declaration was lodged by an agent for a small Australian importer.
- The goods were subject to excise and there was a nine day interval between declaration lodgement and clearance. Of that interval, 3.9 days fell between release and clearance, indicating the goods were delayed by AQIS.

	Dec lodged	Receipt (NSN)	Clear	Depart (NSN)	Voyage time	Arrive (SYD)	Dec lodged	Clear	Availability	Gate out
Date/ time	23/09/09 15:03	22/09/09 14:33	23/09/09 15:04	24/09/09 05:30	06 days 19:36 HH:MM	30/09/09 22:06	25/09/09 15:30	06/10/09 14:18	01/10/09 06:45	Not obtained
Elapsed time	DDHHMM	00 day 00:00 HH:MM	01 day 00:31 HH:MM	01 day 14:57 HH:MM		08 days 10:33 HH:MM	03 days 03:57 HH:MM	14 days 02:45 HH:MM	08 days 19:12 HH:MM	

Consignment 6 (1 FCL) Australia to New Zealand

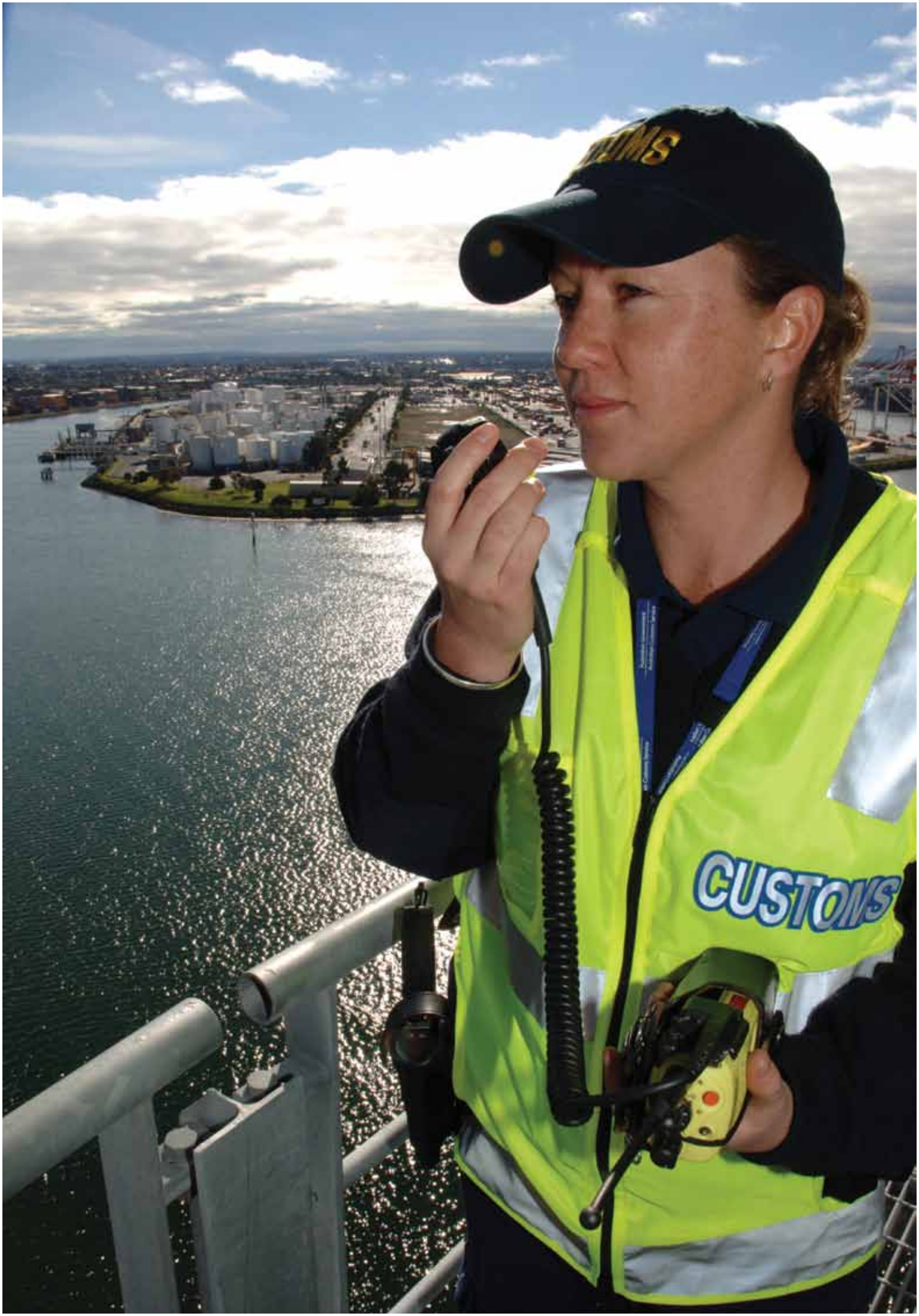
- The consignment consists of one full container load of bulk semi manufactured produce with a FOB value of $A17,490 and a declared customs value on import of $NZ21,863.
- The export declaration was lodged by the exporter 12 days before the receipt of the container at the port of loading and cleared on receipt.
- The exporter is classed as a small trader. The import declaration was lodged by an agent for a New Zealand importer classed as medium-sized.
- The goods were subject to intervention on importation by border agencies.

	Export Dec lodged	Receipt (BNE)	Clear	Depart (NSN)	Voyage time	Arrive (AKL)	Import dec dodged	Clear	Availability	Gate out
Date/ time	09/09/09 09:35	21/09/09 13:13	21/09/09 13:13	24/09/09 14:00	3 days 02:54 HH:MM	27/09/09 19:54	25/09/09 10:14	02/10/09 14:56	28/09/09 05:42	29/09/09 01:49
Elapsed time		0 days 00:00 HH:MM	0 day 00:00 HH:MM	3 days 00:47 HH:MM		6 days 03:41 HH:MM	3 days 18:01 HH:MM	10 days 22:43 HH:MM	6 days 13:29 HH:MM	7 days 09:36 HH:MM

Glossary of abbreviations

AEO	Authorised Economic Operator
AKL	Auckland
ANZCERTA	Australia New Zealand Closer Economic Relations Trade Agreement
ANZSIC	Australia New Zealand Standard Industry Classification
APEC	Asia Pacific Economic Cooperation
AQIS	Australian Quarantine Inspection Service
AU	Australia
AUD	Australian Dollar
BNE	Brisbane
BSG	Biosecurity Services Group
BSGG	Border Sector Governance Group
CBM	Coordinated Border Management
CEO	Chief Executive Officer
CERs	Closer Economic Relations
CTO	Cargo Terminal Operator
Customs and Border Protection	Australian Customs and Border Protection Service
DAFF	Department of Agriculture, Fisheries and Forestry
ETA	Estimated Time of Arrival
EU	European Union
FCL	Full Container Load
FOB	Free on Board
FSANZ	Food Safety Authority of Australia & New Zealand
GOVCBR	Government Cross Border Regulatory message
GST	Goods and services tax
HLSG	High-Level Steering Group
IATA	International Air Transport Association
ICS	Integrated Cargo System
JBMS	Joint Border Management System
LCL	Less than Container Load
MAFBNZ	Ministry of Agriculture and Forestry Biosecurity New Zealand
MEL	Melbourne

NSN	Nelson
NZ	New Zealand
NZCS	New Zealand Customs Service
NZD	New Zealand Dollar
NZFSA	New Zealand Food Safety Authority
OGA	Other Government Agency
RTP	Ready To Pay
SAC	Self Assessed Clearance
SAD	The Single Administrative Document
SEM	Single Economic Market
SES	Secure Exports Scheme
SME	Small to Medium Enterprise
SYD	Sydney
TRS	Time Release Study
TSW	Trade Single Window
T-T	Trans-Tasman
TTMRA	Trans-Tasman Mutual Recognition Arrangements
T-T TRS	Trans-Tasman Time Release Study
TTOIG	Trans Tasman Outcomes Implementation Group
UN-CEFACT	United Nations Centre for Trade Facilitation and Electronic Business
UNCTAD	United Nations Conference on Trade and Development
VFD	Value for Duty
WCO	World Customs Organization
WTO	World Trade Organization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