

B. Determination of the time of recording and customs territory

12.10. *Use of the customs territory as an approximation of the economic territory.* It is good practice to use the boundary of the customs territory as the boundary of the economic territory (even if they diverge to some extent from each other) provided that no important economic activity is occurring in that part of the economic territory that is outside of the customs territory. In this case, the use of date of lodgement of the customs declaration as the time of recording is a good practice, except when the date of lodgement deviates significantly from the time of actual border crossing by the imported/exported goods (as determined by the responsible agency). However, if an important economic activity is carried out in any part of the economic territory outside of the customs territory (e.g., industrial free zones), the customs boundary cannot be used as a good approximation of that of the economic territory. In such cases, the time of recording of goods entering and leaving such parts of the economic territory should be either determined using non-customs sources or estimated.

12.11. *Time of recording in the case of the special trade system.* Under the special trade system, the time of recording should be the time when goods enter or leave that part of the economic territory that is included in the statistical territory of the compiling country. As in the case of the use of the general trade system, this time may be approximated by the date of lodgement of the customs declaration when goods are directly entering the customs territory (assuming that all of the customs territory is within the statistical territory). However, other dates need to be used when goods enter parts of the statistical territory outside the customs area.

12.12. *Use of additional sources of information in the case of the special trade system.* Even if goods are moving in and out of free zones without payment of duties or completion of certain formalities, customs records of such movements might exist. This information might be valuable to trade statistics compilers in determining the time of recording. However, the use of different non-customs sources, such as surveys, etc., becomes a necessity if no sufficient customs information for the determination of the time of recording exists. For example, in the United States of America, the time of recording used for goods entering foreign trade zones is the date when the merchandise was received at the zone. This information is provided by the zone operator.

Box XII.1

Time of recording in Brazil

In Brazil, the time of recording of exports is that when the goods leave the economic territory (general trade system), which in practice is the time of clearance of the goods for shipment. In the case of imports, the time of recording is that when the goods enter into the free circulation area (special trade system), which is the time of clearance of goods for consumption, or when they enter into the Manaus free zone, whose operations follow the general trade system.