

## C. Use of the lodgement of the customs declarations for determining the time of recording

12.13. *Lodgement of provisional or incomplete declarations.* If the declarant is unable to provide all the required information at the time of lodgement of the declaration, the customs authority may accept a provisional or incomplete declaration and release the goods under the condition that the declarant provide the missing information thereafter within a specified period in an additional declaration. The time of lodgement of the additional declaration and the time when goods cross the border of the customs territory may be far apart. However, both declarations refer to the same transaction and must be linked during the data processing.<sup>[3]</sup> Compilers are advised to use (a) the provisional or incomplete declaration to identify the time of lodgement and collect provisional data and (b) the additional declaration to revise or complete trade data, with the time of recording remaining unchanged.

12.14. *Presentation of the declaration after release of goods.* Compilers should take into account that customs may allow traders to release goods before the presentation of the corresponding declaration. Such authority is given to a growing number of traders in order to enable speedy release of the imported or exported goods without a wait for collection of the documents needed for completion of the declaration. It is good practice to include the data provided in such declarations in the monthly statistical reports corresponding to the months when the goods actually enter and leave the economic territory of a country. If necessary, this can be done as part of the regular revision of monthly data.

12.15. *Periodic lodgement of a declaration.* When goods are frequently imported (or exported) by the same company or person, the RKC recommends (General Annex, Chapter 3, Transitional Standard 3.32) that customs allow a single goods declaration to cover all imports (or exports) by that company or person for a particular reference period. That facility may be granted if the company or person keeps proper commercial records and where necessary control measures can be taken. The RKC recognizes the right of customs to require that the declarant produce, at the time the goods actually cross the border, a commercial or official document such as an invoice, waybill or dispatch note, etc., giving the main particulars of the concerned consignment. Compilers are advised to periodically review such documents, if permitted by law, in order to be able to assign the trade to the appropriate month (based on the time of crossing the border), especially in cases when trade is significant in value (amount) and/or the reference period for which the trader reports data to customs does not coincide with the period used for statistical reporting (normally the calendar month). It is good practice for compilers to work with customs agencies to ensure that the reference period for which traders are required to report data to customs coincides with the period used by customs for the statistical reporting.

12.16. *Time of recording in the case of split consignments.* For the convenience of shipment, certain goods may be disassembled into several parts which may, with customs permission, leave the exporting country and enter the importing country at different times and at different exit/entry points. Since goods exportation or importation is not completed until the last part leaves or enters the country, it is a good practice to use the date when the last part is declared to the customs of the exporting or importing country instead of the time of lodgement of the declaration covering all of the consignment.

12.17. *Identification of best proxy dates for time of recording.* In all cases where the date of lodgement is inadequate (e.g., if goods are cleared well in advance or long after their arrival) or non-customs data sources are used (e.g., enterprise surveys), more appropriate dates for the time of recording should be identified and used (e.g., the date of arrival or departure of the goods carrier as indicated in the transportation documents). It is the responsibility of countries' statistical authorities to identify (or estimate) the best proxy date for the general guideline on time of recording by taking into account the peculiarity of national rules on administrative procedures and the need for consistency in the application of the selected method.

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<sup>[3]</sup> In the European Union also simplified and supplementary declarations are used and they are treated as one.