

2017

# BCED Trusted Trader Policy and Program (TTP)

**Belize Customs and Excise Department**

The BCED's Trusted Trader Program is designed for individuals or companies who voluntarily present themselves to the BCED in good faith to disclose errors and omissions in exchange for reduced or no penalty quantum.



Implemented Under the ASYCUDA World Project of the United Nations  
Conference on Trade and Development

7/25/2017



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<b>Originator Name:</b>	<b>UNCTAD/BCED Trusted Trader Task Force</b>
<b>Unit:</b>	<b>Belize Customs and Excise Department</b>
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**PLEASE NOTE THAT THIS DOCUMENT IS PROTECTED AND AS SUCH NO ALTERATIONS WILL BE PERMITTED WITHOUT THE EXPRESSED AUTHORIZATION FROM THE COMPTROLLER OF CUSTOMS**

## **TRUSTED TRADER POLICY**

### **1.0 INTRODUCTION**

The Customs and Excise Department is a key revenue collection and law enforcement department of the Belize Ministry of Finance. It recognizes the need to maximize its resources to meet its statutory obligations to the government and people of Belize. The BCED's obligations are to:

- facilitate international trade,
- collect and protect revenues,
- protect commerce, industry and society; and
- to offer customer service in a professional, transparent, effective and efficient manner to all stakeholders.

**'Trade Facilitation' and 'voluntary compliance'** are now buzz words utilized in global customs, trade and economic circles. Internationally, the concept of 'voluntary compliance' in the global trade supply chain has changed the mentality, behavior and processes of customs administrations worldwide, the trading community, and the governmental authorities.

**'Voluntary Trade Compliance'** is shared responsibility between government and the trade community which involves on one hand, the customs authority effectively communicating its requirements to those dealing with trade and taxes. On the other hand, the duty/tax payer then addresses their own activities in accordance with the customs laws and regulations.

The essential element of 'Voluntary Trade Compliance' pursued under a Trusted Trader Program is that the traders will be expected to establish internal controls and exercise reasonable care in their trade operations. 'Voluntary Trade Compliance' therefore benefits both parties - when voluntary compliance is achieved, there will be less of a need for scarce Department resources to be expended on mostly redundant examinations/tax declarations or entry reviews for the cargo or tax reviews. Therefore, with the attainment of voluntary compliance, the shipments of the "Trusted Trader"/compliant cargo are less likely to be examined and reviewed, and the other supply chain costs and even customs/tax penalties/fines may be reduced or avoided.

Accordingly, the primary objective of the TTP will be to promote an effective customs duty payment system which can systematically obtain voluntary compliance from the majority of duty payers being assessed thereby maximizing the central government revenue collection and safeguarding the country's borders from illicit activity, while optimizing resource utilization.

This policy will be implemented *via* a Trusted Trader Program which will serve as a precursor to the implementation of an Authorized Economic Operator Program (which is primarily focused on supply chain security).

## 2.0 DEFINITIONS

- 2.1 **Voluntary Compliance** may be defined as an assumption or principle that taxpayers will comply with tax laws and, more importantly, accurately declare their customs taxes and duties payable and report any discrepancies within the stipulated time.
- 2.2 **Compliance** means stakeholders will meet all their obligations correctly and completely in accordance with Customs legislation, regulations and administrative policies. Stakeholders will meet their compliance obligations through voluntary disclosure and continued education in all matters of their transactions with Customs.
- 2.3 **Trusted Trader Task Force** is a task force appointed by the Comptroller to provide advice, guidance and direction on voluntary compliance. The TTF will also oversee the implementation of a Trusted Trader Program which includes but not limited to the approval of applications and verification of TTP disclosures.
- 2.4 **WCO SAFE FRAMEWORK OF STANDARDS** is a strategy endorsed by the World Customs Organization (WCO) to secure the movement of global trade in a way that does not impede but, on the contrary, facilitates the movement of that trade. It involves "a regime that will enhance the security and facilitation of international trade". The WCO Framework of Standards to Secure and Facilitate Global Trade sets forth the principles and the standards and presents them for adoption as a minimal threshold of what must be done by WCO Members.
- 2.5 **Authorized Economic Operator (AEO)** can be defined as an economic operator who is reliable in the context of his/her customs related operations, and, therefore, is entitled to enjoy benefits through Trade facilitation.

### **3.0 OBJECTIVES**

The objectives of this policy are to ensure that:

- 3.1 An effective customs duty payment system is established which can systematically obtain voluntary compliance from the majority of duty payers being assessed,
- 3.2 Government revenue collections are maximized and safeguarded through identification and treatment of revenue leakages,
- 3.3 Border protection is pursued within an effective, fair and transparent manner,
- 3.4 The principles and practices of voluntary compliance are fully integrated into all BCED operational strategies, procedures, business practices and training courses of the organization,
- 3.5 The Department develops an operational environment, in which both the BCED and its clients will assume responsibility for promoting and managing the Trusted Trader Program,
- 3.6 Resources are effectively and efficiently deployed, and
- 3.7 The promotion of voluntary compliance is enshrined and maintained in all Customs systems and procedures.

### **4.0 STANDARDS**

Voluntary compliance in the BCED will be managed in accordance with the Revised Kyoto Convention guidelines on Customs Control for voluntary compliance and with the internationally accepted standards such as those used by recognized international and regional organizations (e.g. WCO, WTO, CARICOM, CCLEC and UNCTAD).

All voluntary compliance decisions and practices will have regard to Belize legislative requirements and will be in accordance with the BCED's policies and regulations.

- 4.1 Legislative Conformity

- The Customs Regulations Act Chap 49 Section 113 provides the Comptroller with the power to mitigate *i.e.* accept a sum less than that which would be recoverable in court, after he has consulted with the DPP and has received approval from the Financial Secretary. Also Section 133 provides the Minister of Finance with the power to remit any fine or penalty or restore anything seized under the Customs Laws.
- Although this policy seeks consistency with existing governing laws, regulations and policies, these procedures are not intended to supersede or replace the adopted Department/governmental policies or other applicable law to which the BCED is subject. Any conflict between this document and applicable laws, including regulations and Department policies, should be resolved in favor of the applicable law.

## 5.0 The Policy

The BCED will actively promote and maintain voluntary compliance through:

- 5.1 Organizational commitment involving the delivering of continued guidance to/involvement of all employees to encourage compliance commitment and dedication;
- 5.2 Functional aspects in identifying team and contact points for tax, trade and supply chain compliance;
- 5.3 Clear and concise policy adoption in the preparation of customs, trade and supply chain compliance policies, procedures and processes;
- 5.4 Sound accounting and external auditing practices designed to maintain and improve accounting and external auditing processes and procedures for customs, trade and supply chain compliance and preferential programs for cost-saving;
- 5.5 Effective internal auditing processes and procedures for discovering customs and trade management opportunities as well as being a useful tool for enforcing internal compliance;
- 5.6 Providing sustained and effective training and orientation policies and programs to relevant employees of the BCED and aligned government officials;
- 5.7 Designing and implementing efficient trade and supply chain process under guidance from the regional and international standards.
- 5.8 Modern Information Technology systems which interfaces with other national, regional and international automation programs and which promotes the establishment of single windows, business information databases, customs and trade databases for compliance, valuation, classification, etc.
- 5.9 Quality Service: ensuring that quality service is procured from service providers such as lawyers with professional knowledge, due diligence and care, good government relationships. Awareness seminars will be

- conducted for lawyers, brokers and other key professional practitioners who regularly engage the BCED on behalf of clients.
- 5.10 Advocacy in promoting client's interest in compliance programs in various projects such as websites, conferences, seminars, workshops, government consultations, media interviews, reports, comments and advice.
  - 5.11 Updated/effectively administered laws, regulations and policies which ensure legal use of voluntary compliance practices.

The Comptroller is responsible for implementing the Trusted Trader strategy within the BCED in accordance with the standards laid down in this policy. An appropriate Trusted Trader Development Model and Implementation Strategy shall be adopted by the BCED.

A Trusted Trader Task Force (TTTF) will be established comprising of representatives from specific BCED offices. It shall be created for advice and guidance on voluntary compliance, monitoring and agreeing on new Trusted Trader policy and procedures.

All clients/stakeholders are responsible for building an improved working relationship through voluntary compliance. Clients will be required to understand and meet their obligations in accordance with legislation, policy and procedures.

## **Trusted Trader Program**

### **Objective**

The BCED's Trusted Trader Program is designed for individuals or companies who voluntarily present themselves to the BCED in good faith to disclose discrepancies and omissions in exchange for reduced or no penalty quantum. All parties involved in such disclosure will be eligible for a reduced or no penalty quantum under this program.

### **Elements of the TTP**

#### **J. Eligibility Criteria for TTP Benefits**

- Disclosure must be voluntary;
- Disclosure must be complete;
- Disclosure is made before notice or commencement of audit checks and investigations.
- Disclosure must be signed by Trader
- **Disclosure shall be submitted to BCED within five (5) working days after the clearance of goods or upon the discretion of the Comptroller of Customs.**



- Each TTP disclosure applications will be monitored/evaluated by Customs.

## K. PROCEDURES

- I. The Trusted Trader Program will entail six principal steps:
  1. TTP Application Form is submitted to Customs by the Trader or his/her authorized agent.
  2. The BCED's TTF may approve, defer or reject the application based on an Objective Compliance Assessment Matrix (Annex V).
  3. Once approved, the TTP Member may be afforded approximately 80%<sup>1</sup> Green Lane subject to periodic re-routing and customs audit.
  4. If any discrepancy or discrepancies with the declaration are detected after receiving and examining goods which have been afforded a green lane assignment, the TTP Members will be required to submit a Voluntary Disclosure Form (VDF) which will detail the full aspects of the discrepancy or discrepancies as required on the VDF (**See Annex III - Application for Voluntary Disclosure Form**).
  5. The TTP Task Force shall do all within its resources to process the VDF application within the shortest possible time frame. However, such VDF processing shall be completed within 90 days.
  6. In the event of any discrepancy which requires a corrected Customs declaration, the TTP member shall be required to immediately following the approval of the VDF, submit to Customs such corrected declaration with the additional duties and/or penalties payable. Refunds shall be processed according to the prevailing department's procedures and processes.
- II. In an event that the TTP Member's declaration is assigned to the Red Lane for physical inspection of the goods, the BCED will endeavor to conduct such inspection on the premises of the TTP Member based on the risk criteria applied. Otherwise, where the BCED deems such a location is unsuitable for the purposes of conducting a proper, safe and complete customs inspection, the BCED may conduct the inspection at an approved customs area.
- III. Where the voluntary disclosure involves lost data, the BCED will exercise flexibility to consider alternative methods of data extrapolation that are justifiable and reasonable.
- IV. The BCED will provide a checklist to clients who wish to partake in the TTP for self-review and will provide clear definitions of TTP criteria to prevent confusion and to ensure absolute confidentiality of the cost information of their products and other confidential/sensitive information.

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<sup>1</sup> The percentage of Green Lane afforded to the approved TTP Member may vary from time to time and will be primarily based on their compliance level as assessed utilizing the TTP Risk Compliance Matrix.

- V. The number of TTP disclosure applications submitted by any one client will be limited to **Ten (10) in the same year** of disclosure **(subject to review after the first year of disclosure) unless otherwise allowed by the Comptroller of Customs**. Repeat offenders (as assessed by an analysis based on the TTP Compliance Matrix) will be disbarred from enjoying the benefits of the TTP. According to the BCED's self-assessment regime, Declarants should take full responsibility for complying with customs rules and regulations and aim for full accuracy and completeness in the first instance.
- VI. Section 5 subsections 1, 2 and 3 of the Customs and Excise Act CAP 48 in conjunction with sections 16, 17 and 18 of the Customs and Excise Regulations Act CAP 49, places the responsibility on the Declarant to truthfully and accurately complete the Goods Declaration and the Declarant is required to provide any other relevant information necessary for the Proper Officer to ascertain that correct duties and taxes are assessed and that all related Regulatory requirements have been adhered to.
- VII. Clients will be ranked according to their compliance level within the TTP utilizing the Risk-Based Compliance Measurement Matrix (Annex V). Only clients obtaining the compliance ranks of A and B within the stipulated assessment period will be allowed into the TTP.
- VIII. In an event that TTP members are removed from the program, re-entry will only be allowed after such time as determined by the TTF being satisfied that the appropriate compliance level has been regained. **Note that during this period, the trader in question would be required to continue to voluntarily disclose any discrepancies.**

## **L. APPLICATION AND AGREEMENT**

Clients will be required to apply to join the program with the filing of a prescribed form in duplicate **(See Appendix D below)**.

Criteria for acceptance into the program:

1. Importers shall be required to be importing for at least two years before they can be accepted into the program.
2. Importer does not owe any revenue to the BCED.
3. Applicants will be required to have been previously audited by the BCED for at least two years with results which meets the requisite customs standards of compliance (in accordance with the BCED's Compliance Measurement Matrix).
4. Notwithstanding point 3 above, the TTTF may provisionally accept applicants who have not yet been audited. However these applicants will be subjected to an audit by the BCED to determine continued acceptance into the program. The BCED will reserve the right to conduct further audit.

The Application Form shall include the following details:

- Name of Applicant
- Type of Business (Importer/Exporter/Manufacturer)
- Trader number
- Contact Details (Address, Telephone etc)
- Date of Establishment (Applicants must provide a copy of their Registration under the Companies Act)
- Broker/Customs Clerk details

Once accepted into the program, the client will be required to sign a written agreement in a prescribed format.

Wherever possible, forms used in the TTP will be made available in electronic format and for electronic processing.

The BCED will reserve the right to conduct further audit on any company/person which it believes has submitted a disclosure/application which is incomplete or inaccurate.

## **D. DISCLOSURE AND SUBMISSION PERIOD**

- I. The BCED encourages traders to voluntarily disclose discrepancies (made in compliance with customs rules and regulations) within a period of five (5) working

days after receipt of goods or for such further period as allowed by the Comptroller. Extension can be granted for reasons deemed acceptable by the BCED.

- II. BCED's verification process will take between 1 and 2 months in straightforward cases but the length of processing period will also be subjected to the magnitude and complexity of each Voluntary Disclosure application.
- III. Additional documents may be required for submission to support the Voluntary Disclosure application. **Note that all letters explaining reasons for discrepancies must be signed by the trader or an approved agent and accompanied by the company seal.**
- IV. All Applications for Voluntary Disclosure should be submitted to the Chairperson of the Trusted Trader Task Force.

## **E. BUSINESS COST FOR CLIENT COMPLIANCE**

The BCED will do all within its available resources to ensure that costs for compliance are kept at a bare minimal. However, clients are advised to determine the necessity of engaging third parties based on their own needs and resources.

## **F. TREATMENT OF EXTERNAL AGENCIES**

The TTP is a program implemented solely by the BCED, and therefore caters only to Customs matters.

## **G. DISCREPANCIES COMMITTED BY DECLARING AGENTS AND OVERSEAS SUPPLIER**

The onus will be on the traders to ensure the accuracy of their Customs declaration, whether made by themselves or other parties. On the list of discrepancies made, BCED would consider conducting industry outreach programs and heightened awareness on the commonly made discrepancies of non-compliance, if deemed necessary.

## **H. Conformity with Article 6, paragraph 3.6 of the Ninth Ministerial WTO Trade Facilitation Agreement**

One of the main aims of the Belize Customs and Excise Department is to enforce the Customs laws and regulations while minimally interfering with international trade. One cannot underestimate Customs potential ability to adversely affect market productivity, as well as permanently impact an industry's well-being and an individual company's

very existence.

Customs laws therefore bestow upon the Comptroller a wide range of powers to seize and forfeit goods, impose fines and penalties and thereafter mitigate. Customs laws further empowers the Minister of Finance to remit any fines or penalties or restore anything seized under the Customs Regulations Act **Cap. 49. (See Section 133)**.

Customs decision to seize goods can be influenced where:

1. The declarant makes an untrue or false declaration.
2. The item is concealed in any way to deceive Customs.
3. Smuggling is involved.
4. The commodity is prohibited for import/export.
5. There is an import/export restriction on the goods.
6. The importer has under any administrative arrangements, stopped paying required duties and taxes on their imported goods.

In conformity with Article 6, paragraph 3.6 of the Ninth Ministerial WTO Trade Facilitation Agreement, the BCED will give due regard that a voluntary disclosure is made when considering the imposition of a penalty. The process will be transparent and fair. The BCED will reserve the right to investigate further if it feels that the disclosure submitted is incomplete or inaccurate. The BCED will consider granting a deferred payment scheme on a case-by- case basis.

## **I. CONVICTED OFFENCES**

The TTP will not be extended to offences that resulted in conviction or court imposed penalties. The BCED however reserves the right to disbar clients from entering the program if they are deemed and verified as high risk even if they have no record of previous conviction or jury or magistrate tried matters.

## **Right to Appeal**

All members of the TTP have the right to appeal to the Chairperson of the TTTF against any decisions made by the Trusted Trader Task Force. The appeal should be made in writing no later than fourteen working (14) days after the decision has been handed down to the member. Further, this process is subject to the appeal provision of Section 135 of the Customs Act.

## **J. SHORT-SHIPMENTS**

The TTP will not be extended to instances involving goods which were short-shipped. The existing Department policy with respect to treatment of short-shipments will be strictly adhered to.

## **K. BENEFITS OF TTP**

1. Greater predictability for customs regimes (valuation, classification etc.);
2. Simplified procedure;
3. Facilitation incentives for TTP members;
4. Special benefits for low risk traders
5. Efficient facilitation of Customs processes in ports;
6. Cost reductions (no delays, inventory, capital, storage space);
7. Lowering the occurrence of penalties or sanctions;
8. Reduction of opportunities for corruption;
9. Increased Green lane treatment for TTP members;
10. Faster processing during physical checks;
11. Reduced customs intervention (inspection, documentary checks) ;
12. Enhanced competitiveness of the TTP members

## **Annex I Trusted Trader Task Force (TTTF)**

### **Mandate, Roles and Responsibilities**

## **Mandate**

The Trusted Trader Task Force (TTTF) will be chaired by a senior manager within the BCED and shall include selected members of BCED. The TTTF is an oversight committee and as such shall **not** replace management responsibility or accountability.

## **Roles**

The roles of the Trusted Trader Task Force will include the granting of advice and guidance on voluntary compliance, monitoring and agreeing on new Trusted Trader policies and procedures.

The committee will be required to meet regularly (at a minimum of once every quarter) to review current voluntary compliance practices within the BCED and recommend effective Trusted Trader strategies and remedies to mitigate breaches in voluntary compliance. The TTTF will also meet to consider all voluntary disclosure applications.

Additionally, the TTTF will be responsible for reviewing and recommending to Senior Management the approval of the BCED's Trusted Trader Implementation Plan; a Change Management Strategy and Communications Plan for Trusted Trader; and, the Trusted Trader Policy Document and Policy Statement.

## **Responsibilities**

The TTTF is charged with the following responsibilities:

1. Recommend the development of policies, strategies and methodologies to be considered for the implementation and management of the Trusted Trader Program.
2. Determine the Strategic Trusted Trader Project priorities which are in compliance with the BCED's Trusted Trader Strategy, Strategic and Annual Plan and disseminate it to all BCED staff.
3. Promote voluntary compliance and a Trusted Trader based approach to compliance in all BCED units.
4. Ensure the establishment of effective feedback mechanisms within the BCED and between the BCED and other Government agencies and Agencies related to trade and the trading community to encourage improved compliance; harmonize clearance processes where possible; increase and improve the exchange of information and Intelligence; and ensure an adequate level of transparency.
5. Identify and recommend cooperation or collaboration to promote and maintain voluntary compliance (e.g. Exchange of Information Agreements or Memorandum

- of Understanding) with government or law enforcement agencies involved in international trade or border security as well as external private sector agencies.
6. Act as an advocate to ensure that the BCED is adequately staffed, trained and equipped to support the TT Program.
  7. Ensure that staff is adequately trained and aware of their role in the Trusted Trader Process.
  8. Review the reports of the BCED on the progress of implementation; levels of compliance; and changing or new voluntary compliance areas requiring attention.
  9. Report to the Senior Management Committee on voluntary compliance related issues.
  10. Receive and process all applications for entry into the TTP.
  11. Periodically review all applications for disclosure.

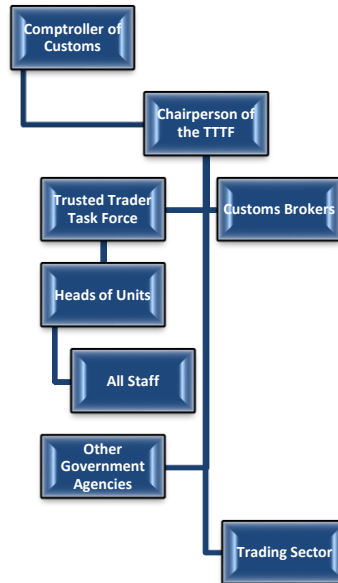
## **Annex II**

### **Diagram 1: Trusted Trader Structure**

#### **Responsibility Devolution**

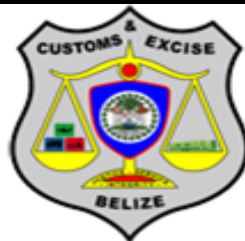
#### **Trusted Trader Organizational Model**





### Annex III

### Draft Application for Voluntary Disclosure



**Belize Customs & Excise Department**

Customs House, Port Loyola,  
P.O. Box 146,  
Belize City, Belize, C.A  
E-mail: [cusnet@btb.net](mailto:cusnet@btb.net)

Telephone: 501-223-7092/93  
Fax: 501-223-7091

**Website:** <http://www.customs.gov.bz>

**Instructions:**

- i) This form will take about 10 minutes to complete.
- (ii) You will need the following information for the form
  - Taxpayer Registration Number (TRN)
  - Entry Details
- (iii) Please complete this form and return it via fax, email, hand or post

**PART I PARTICULARS (Fill in where applicable)**

Company Name :			
Company Address:	Telephone No :	Fax No :	
	(Office)		
	(Mobile)		
	(Broker's Tel.#)		
Authorized Person Name :	Designation :	Email :	
<b>Broker's Name and Business Address :</b>	TIN / Social Security No :		

**PART II DISCLOSURE DESCRIPTION (where applicable & attach separate annexes if necessary)**

Brief description of error(s)/omission							
Declaration No.	Amount short-paid to the Belize Customs and Excise Department			Declaration No.	Amount short-paid to the Belize Customs and Excise Department		
	Duty (BZ\$)	GST (BZ\$)	Other Taxes and Fees (BZ\$)		Duty (BZ\$)	GST (BZ\$)	Other Taxes and Fees (BZ\$)


Total amount short-paid/over-paid (BZ\$) :

**PART III DECLARATION**

I .....  
 [Full name of Authorized Person in BLOCK letters]  
 declare that the information given in this form is true and complete.

Signature :

Company Stamp (if applicable):

Date :

**PART IV FOR OFFICIAL USE**

Unit :

Officer-in-charge :

Unit Ref No. :

Signature & Date :

## **Annex IV**

### **Communication Plan Outline**

The Communication Plan shall include the following (list not all inclusive):

- Identification of key stakeholders internally and externally.
- Key Messages for use by Management.
- Memorandum from the Comptroller to all staff officially launching Trusted Trader Program and Identifying Chairperson and Trusted Trader Task Force.
- Memorandum from Comptroller to key stakeholders announcing the Trusted Trader approach by BCED, identifying benefits to Stakeholders and Soliciting Cooperation.
- Development of a Trusted Trader Fact Sheet and Common Questions and Answers.
- Dissemination of the Trusted Trader Implementation Schedule.
- Regular memoranda, newsletters and updates on the progress of Implementation for external stakeholders and staff alike.
- Feedback mechanism for staff and external stakeholders.
- Utilization of the Help/Customer Service Desk to provide information to the general public and key stakeholders.

# Annex V TTP Risk based Compliance Management Matrix

