



# THE PREFERRED TRADER PROGRAM – EXTERNAL GUIDE & PROCEDURES

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## 1. INTRODUCTION

The Eswatini Revenue Authority (SRA) has embarked on a number of initiatives in order to respond to the changing operational environment, the call for increased competitiveness and efficient resource utilization. The increasing volume of trade and advancements in the use of information technology and systems in commerce requires new approaches in order for the business entities and regulatory administrations to remain relevant and effective.

The SRA understands that it will achieve better results in the drive for improving voluntary compliance by building close relationships and forming partnerships with business. It is for this reason that the organization is undertaking initiatives that will see it delivering on its mandate while also contributing to an environment to make business more competitive, which ultimately grows the country's economy. This involves changing some of the processes employed by the SRA and making them more trader oriented in order to make compliance easier for the taxpayer, thereby reducing the costs incurred by businesses. In line with the recognition for forging partnerships and having a direct contribution to the country's economy, the SRA is implementing programs for simplification of its processes and enhancing trade facilitation at the borders. Such approaches are flagships of a modern Customs administration because they result in reducing the costs that a business will incur in its efforts to comply with the laws and regulations that we enforce.

One such initiative is the Preferred Trader Program (PTP), which is a voluntary program through which the organization will reward compliant traders by giving them preferential treatment and benefits that are not enjoyed by entities that are not under PTP. The program thereby brings positive outcomes not only for the organization by promoting voluntary compliance but also benefits the compliant operators who have taken it upon themselves to improve their level of compliance.

The program aims to promote voluntary compliance by enhancing trade facilitation using established WCO principles without compromising Customs controls on imports and exports. It will also assist in:

- i. Developing a sustainable relationship between the Eswatini Revenue Authority and its traders;
- ii. Ensuring that traders understand their compliance requirements and assist them to develop their own internal controls and systems to ensure that they comply without being supervised;
- iii. Developing a strategy and meaningful benefits for rewarding high levels of compliance and enable the SRA to segment its traders and design interventions that are in line with the behaviour of each trader, thus optimising the use of

resources while effectively carrying out the mandate of revenue collection, facilitation of legitimate trade and regulatory control.

The Preferred Trader Program is a building block towards the implementation of an Authorized Economic Operator (AEO) program. Although currently implemented at country level, the program is based on common standards and criteria, which have been agreed to by all member states within the SACU region. Accordingly, as the program matures it will offer traders the opportunity of being recognized by other Customs administrations within SACU as compliant, thereby extending their benefits to the regional level. The standards and criteria are derived from the principles of the SAFE Framework of Standards, which the World Customs Organization (WCO) recommends for implementation by administrations in order to effectively deal with risks that can compromise the security of the supply chain. Within the SAFE Framework of standards, the WCO encourages partnerships between customs and business (i.e. Customs to Business Pillar) to promote and reward voluntary compliance.

## 2. OBJECTIVES

This manual provides information on the criteria and process that is used when a trader applies for accreditation under the Preferred Trader Program. It highlights the compliance requirements that a trader is expected to meet in order to qualify for the status of being a preferred trader and the standard benefits offered under the program. It further outlines the duties for the SRA and how facilitation is managed in order for the traders to enjoy those benefits. The guideline also states the obligations of a trader who is accredited as a preferred trader. The current scope of the program is limited to entities that operate as importers and exporters only. Accordingly, the qualification criteria covered in this manual applies only to importers and exporters.

## 3. DEFINITIONS

### **(a) Accreditation**

“Accreditation” means receiving endorsement or authorization by the Commissioner General to receive privileges and facilitative benefits that are extended to traders who meet compliance criteria under the Preferred Trader Program.

### **(b) Economic Operator**

“Economic operator” means a person / entity whose business activities are covered by customs legislation and is involved in the international movement of goods.’ Economic operators include inter alia manufacturers, importers, exporters, clearing agents, carriers, consolidators, intermediaries, ports, airports, terminal operators, integrated operators, warehouses, distributors”.

### **(c) Compliance Improvement Plan**

This refers to activities or a program of action agreed to between the SRA and the applicant in order to address compliance issues and assist the trader in meeting the requirements for participating in the program. It may be instituted at the initial phases of the application program where the trader notes that they do not meet the criteria at the time of completing the self-assessment questionnaire. It may also be initiated after conclusion of the audit in order for the client to improve on the areas highlighted as falling short of the compliance requirements. At all instances the compliance improvement plan must clearly state the timelines within which the remedial actions will have been undertaken.

### **(d) Preferred Trader**

A “preferred trader” is an economic operator who; having been subjected to a process of testing for compliance and internal processes are certified by the Commissioner General as having met the accreditation criteria and having an appropriate record of compliance with Customs requirements and a satisfactory system for managing their business records. PROCEDURES FOR ACCREDITATION

This section explains the steps in the application process and the assessments undertaken in order to determine whether a trader qualifies for accreditation.

Only legal entities duly registered by the SRA can apply for accreditation under the programme. An entity that has been registered in line with the aforementioned shall not be excluded from participating in the program because of the size of the business operation.

The forms and information on the programme can be accessed through the SRA website or be forwarded through the SRA contact center.

### **(a) Applications for Accreditation**

The Audit Manager shall be responsible for liaising with potential PTP applicants/ traders during the application process by:

- i. Providing information about the program and the application process.
- ii. Forwarding PTP application forms (i.e. application for PT Accreditation forms and Understanding the Business and Self- Assessment Questionnaires) for completion by trader who shows interest in participating in the program.
- iii. Receiving completed applications from traders. The application forms may be submitted through e-mail or in hard copies.
- iv. Advising the applicant/ trader of the outcome of the application review and to also schedule an appointment for the audit entry meeting.

The trader shall complete the following forms and submit them to SRA in order to initiate the application process:

- v. An accreditation application form;
- vi. A Self - Assessment Questionnaire;
- vii. An understanding the business questionnaire

## **(b) Self- Assessment**

The trader is expected to complete a self-assessment as well as an understanding the business questionnaire in order to initiate the application process. The purpose of the Self - Assessment Questionnaire is to enable the trader to conduct a self-evaluation of its internal systems and controls against the Preferred Trader Program qualification criteria. In completing the form, the applicant may provide as much detail as possible by making use of the continuation pages where indicated. The additional information becomes useful in making a comprehensive review of the company's operational procedures and business systems. This saves time for both the SRA and the trader during the execution of the audit by shortening the time spent in requesting and reviewing additional documents, which can lengthen the process.

The questionnaire on "understanding the business" provides information about the nature of the applicant's business.

Both questionnaires must be submitted to the Audit manager within two weeks. The Manager may be contacted to assist the trader by providing guidance on its completion where required.

The completed Self- Assessment Questionnaire will be reviewed to determine the adequacy of the trader's internal controls and to understand the trader's processes and operations.

## **(c) Application vetting**

Upon submission of application by trader, the PCA manager will send an acknowledgement to the trader to indicate that the documents have been received. The application documents shall be validated in order to confirm completeness and truthfulness. In vetting the program application documents submitted, the following areas will be checked:

- i. That the applicant has nominated and indicated on the form the details of the contact person who shall be responsible for all communication with the SRA to facilitate the application process
- ii. That both the Self- Assessment and Understanding the Business Questionnaires have been completed in full with all attachments of the required information provided;
- iii. That the information corresponds to other previous submissions the applicant has made to the SRA (with clear explanations given on the reasons thereto where there are substantive changes)

The application may be rejected at the stage of review, in the event it is established that the trader:

- i. Made a false or misleading statement in the application or any supporting document, or has omitted to state a fact, which is material to the consideration of the application;
- ii. Has delegated critical areas of responsibility in customs and tax matters to a person who has been convicted of a serious criminal offence that is likely to affect the compliance status of the trader. This includes the trader's executives who have an influence in the operations of the entity;
- iii. Committed serious offences on any customs and other tax laws administered by SRA.
- iv. Is involved in bankruptcy proceedings at the time of the submission of the application;
- v. Has re-applied for accreditation prior to expiry of three years after revocation of a previous accreditation status.

Where the application is rejected, the trader will be provided with written communication to that effect and advised of the reasons for the rejection. The trader may appeal the rejection to the Commissioner.

#### **(d) Preparation for Pre - Engagement**

The PCA manager shall notify the trader upon finalizing the review and propose the date for visiting the trader's premises in order to carry out a systems walk-through. This must be within ten days of receipt of application documents. The trader will also be advised on how the verification process shall be conducted including any additional documents that may be required in order to provide clarity on the trader's system. The trader shall respond to confirm this date.

#### **(e) Post Clearance Audit**

A comprehensive audit shall be conducted in order to validate the trader's process and transactions which is meant to confirm the compliance record. This audit shall be composed of two parts. The first part will be an audit of the control and systems environment, i.e. 'systems walk-through'. This will involve validation of the Self-Assessment Questionnaire and checking the processing flows by testing a few transactions through the documented procedures and the internal systems and controls. The second part will be a substantive tests for all or sampled Customs transactions of the trader in the past three years.

The overall objective of the validation tests and audit is to establish if the applicant will be able to:

##### **I. Comply with all customs requirements regarding records keeping:**

For the record system to be considered satisfactory, the applicant needs to:

Maintain an accounting system which is consistent with generally accepted accounting principles and which provides a full audit trail of their customs activities, which facilitate audit-based customs control. Appropriate record keeping is a critical qualification criteria because it:

- i. Provides confidence that the SRA will have access to physical or electronic records that relate to the trader's customs as well as logistics information whenever these are needed. This includes showing that the trader has satisfactory procedures in place to archive and retrieve their records and information, and also for protection against the loss of information
- ii. Demonstrates that the trader has appropriate information technology security measures in place to protect its computer systems from unauthorized intrusion and that all documentation is secured from manipulation. Furthermore, it shows presence of satisfactory procedures employed by the trader for handling licenses and authorizations connected to commercial policy measures or to the trader's line of trade.
- iii. Gives assurance that the trader has put in place adequate internal controls that are capable of detecting illegal or irregular transactions. This extends to procedures for verifying the accuracy of customs declarations submitted by third parties on behalf of the trader. Accordingly, the trader must have internal policies to ensure that employees are made aware of the need to inform the customs authorities whenever compliance difficulties are discovered and establish suitable contacts to inform the customs authorities of such occurrences.

## **II. Provide adequate and satisfactory systems for managing customs transactions including early detection of customs risks:**

These tests are conducted to establish that the trader has a demonstrable record of compliance. The post clearance audit should check compliance in all customs regimes under which the trader's transactions fall. The audit will also confirm that all duties and taxes have been paid correctly and rebates or exemptions were appropriately claimed.

Furthermore, the trader will need to demonstrate that they have procedures in place to identify and disclose any irregularities or errors to SRA or other regulatory bodies where applicable. Where such errors or irregularities have occurred, the trader must be in a position to demonstrate that they have taken the appropriate remedial action.

## **III. To demonstrate sufficient customs knowledge to enable it to adequately resolve its own customs challenges with minimal assistance:**

The person responsible for handling those activities that relate to reporting to customs on transactions carried out by the trader must possess sufficient knowledge in Customs and Excise laws and procedures. Assigning the

responsibility for customs matters to a person with adequate skills to perform them ensures that information reported by the trader to customs is free from errors thus reducing exposure to frequent interventions to enforce controls and penalties where non-compliance is detected.

To determine customs competency, auditors will consider two elements. Firstly, they will review transactions made by the trader and analyse information obtained from Vouchers of Correction (VOC) to determine the causes for the VOCs and their impact on revenue. In addition, the person designated by the trader for handling its responsibilities for reporting to customs shall participate in a program designed to enhance customs knowledge and pass the competency test administered upon completion of the training.

#### **IV. To finance all its customs transactions sufficiently, i.e. solvency:**

Confirmation needs to be made that the applicant has been solvent for the three years preceding the date of application; this should be obtained from their audited financial statements. The company should be able to pay its legal debts as they arise. This includes any debts to SRA or any other third party. Further, it should:

- i. Not be listed currently as insolvent; under liquidation, bankruptcy or receivership processes.
- ii. Not have been late in paying money that is legally due to SRA in the last three years.
- iii. Have favorable positive net assets which shows that the business is in a going concern status

Financial solvency where a trader has operated for less than three years will be on consideration of how the trader demonstrates adequate financial standing to fulfil the commitment the trader has in order for the entity to continue as a going concern.

#### **(f) Post Clearance Audit Report**

Upon concluding the audit, the auditor prepares a draft report on findings from the audit. The auditor shall schedule and communicate a date for a closing meeting with the client. During the meeting, there is a discussion of the outcomes of the audit and a presentation of the draft audit report for the review of the trader. The trader is expected to provide feedback with relevant comments and supporting documents where they dispute the auditor's findings. The comments will be incorporated into the final audit report.

#### **(g) Adoption of report**

The audit manager sends the report to the trader for review. Where the trader is agreeable to the findings, they sign the report and returns it to the audit manager. However, where the findings are disputed, the trader can make comments and these will be discussed and the appropriate adjustments are made to the report to enable its adoption.

## **4. APPROVALS AND REVIEWS**

The audit team report, highlighting the key findings and recommendations with regard to the trader's compliance levels and qualification for accreditation is submitted to the review committee. The committee's role is to quality assure that the audit verifications undertaken by the team adequately addressed all areas of risk and control. Consideration is made on the recommendations and that they are based on the stipulated criteria. The committee then issues the decision on whether the trader should or should not be accredited. Upon confirming that the assessment made on the trader is adequate and the trader does have an appropriate structure for oversight the recommendations are adopted.

### **I. Communication of Application Result**

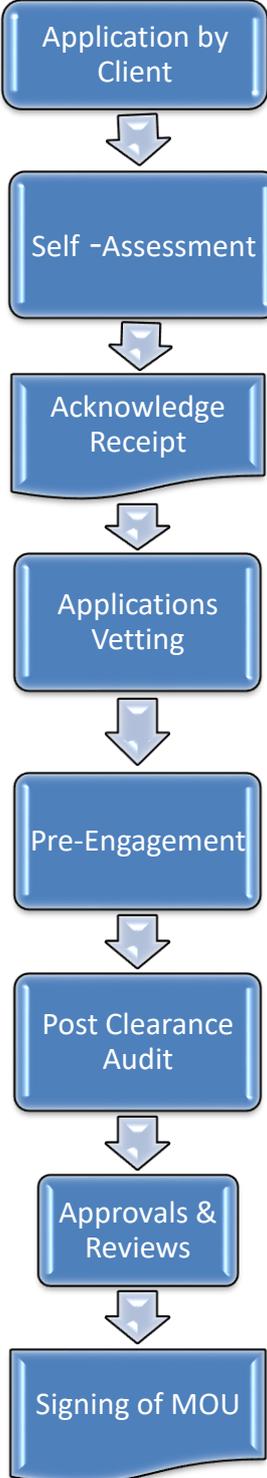
A successful applicant will be notified of the audit assessment outcome and invited to sign the Memorandum of Understanding. In some instances, the client may not meet the conditions for accreditation in full. Based on the findings as outlined in the audit report and discussions thereof with the client, a decision can be made to propose a Compliance Improvement Plan in order to assist the client to address the observed gaps. In the case where a trader's application for accreditation is not approved (i.e. declined) an appeal can be made to the Minister for the evaluation to be reviewed.

## **5. SIGNING OF MOU**

Once an audit of the trader has been successfully completed the Director responsible for Customs Inland Operations shall make a recommendation to the Commissioner General for the trader to sign a Memorandum of Understanding detailing the expectation on the operational modalities for the scheme. The MoU shall be signed by the trader and the Commissioner General.

After the signing of the MoU, the trader is issued with the Certificate of accreditation as a preferred trader

6. SUMMARY OF PROCESS STEPS FOR ACCREDITATION



## 8. TRADER OBLIGATIONS

Once a trader has been accorded the PT status, it places the responsibility on the trader to ensure adherence to the applicable legislation and maintaining the compliance levels in order to maintain the accreditation status.

The role of the traders as partners of regional Customs Administrations now changes to include proactively managing supply chain risks on behalf of Customs. It is further the responsibility of the PT to ensure the accuracy of their transactions in line with the domestic Customs legislation.

PTs are required to work with bona fide business partners, who reflect high standards of compliance with relevant laws and regulations. This implies the following:

- a. The PT exporting goods from Eswatini should be aware of the compliance levels of their trading partners such as importing traders as well as Customs agents and operators, (which includes road hauliers and freight forwarders involved in the conveyance), etc.
- b. Where the PT is concerned with the competency or compliance levels of any of its supply chain partners, it should engage its agent or operating partner to address the issue and further seek SRA advice on how to mitigate risks that can arise and negatively affect their status. This is important because any errors made by third parties acting on behalf of the trader reflect upon the PT. The trader should therefore be aware that it is important that third parties that act on their behalf are competent and will adhere to the standards that they are expected to operate under. These should be given clear instructions to ensure that they also have adequate systems and controls to ensure that problems are prevented, immediately identified or resolved and disclosed in time.
- c. Engage the relationship manager to inform the Customs Administration in the event that there are significant changes in the information provided to Customs in the accreditation process, such as the contact persons, their trading partners/supply chain
- d. Once an error has been identified, the trader is expected to take steps to ensure that they do not happen again or, at least, to ensure that they are immediately remedied if they do arise.

## 9. SRA RESPONSIBILITIES

9.1 To ensure that compliant and legitimate transactions are facilitated, and the required services provided within the appropriate control mechanisms.

9.2 To provide the right of appeal to the traders under the legal provisions;

9.3 To conduct education and awareness activities for the traders in order to continuously promote compliance to PTP.

## 10. MONITORING

Monitoring of PTP traders shall be done through random interventions at the border and through compliance audits depending on the level of risk rating established during the initial audit process. This may include post clearance, anti-smuggling spot checks to ensure that the trader continues to meet the level of compliance required for accreditation status. Monitoring results may trigger a re-assessment of the status if certain anomalies are picked up.

Re-assessment is a re-evaluation of a part or all criteria that an economic operator has been deemed to have met. Re-assessment may also be triggered if there are major changes in legislation or if major risks have been identified during monitoring process

## 11. COMPLIANCE IMPROVEMENT PROGRAM

A compliance improvement programme (CIP) may be developed in order to address areas of concern in order to assist applicant traders who do not qualify in terms of the accreditation criteria or fail to continue to meet the accreditation criteria. This plan can be instituted upon the trader's request where it is established that in completing the self - assessment questionnaire, not all the criteria has been made. The audit manager may also advise the client to undergo a CIP in consideration of outcomes from the audit.

The CIP shall be discussed and agreed to between the trader and the SRA. The timeframe for implementation of the action items agreed to as part of the plan as well as monitoring intervals for reviewing the trader's improvement shall not go beyond six months from the time of agreeing to the CIP. At the end of the agreed CIP timeline, an assessment will be undertaken in order to establish if the client has adequately addressed the areas of non- compliance in order to make a decision on whether or not the accreditation status may be granted.

The following are the main elements of the CIP:

- a. **Internal Systems and Controls-** Based on the systems audit recommendations, the trader shall take responsibility for developing systems, controls, written policies and procedures required for accreditation
- b. **Customs Legislation** - Customs shall educate the trader on the general principles, structure and interpretation of the Customs Act and its regulations.

Awareness shall also be made on supporting guidance materials such as Customs Rulings. Sourcing, update and maintenance of these materials shall also be part of the education.

- c. **Customs Valuation** – Traders shall be educated on the general valuation methods, with emphasis on the transaction value method and its elements. They shall be advised about the necessary documents and accounting systems that are required to support and substantiate the transaction value valuation method. They shall further be advised about the necessity to maintain procedures for declaring correct customs value in related party transactions.
- d. **Classification**- They shall be educated on the general classification principles and the general interpretative rules. This includes validation of the list of HS codes on products that are often imported / exported by the trader which may be used as a guide.
- e. **Origin**- They shall be educated on the general origin principles and specifically on rules that apply under the trading blocs that are applicable to the markets accessed by the client.
- f. **Quantity**- they shall be educated on the need to declare quantities of their imports and exports in accordance with the HS units of measure for each respective product. This can be included in the chart indicated under HS classification guidelines.
- g. **Exemptions** - Awareness on existing exemptions and respective procedures for claiming them. Maintenance of necessary documentation to substantiate each claim shall be emphasized to facilitate future audit.
- h. **Completion of the Declaration documents**-Traders shall be taken through the various elements of the customs declaration, emphasizing the correct interpretation and filling of each field and the respective source document.
- i. **Entry Management** - Traders shall be advised of the appropriate stage in their purchasing cycle that they should trigger preparation for customs declaration to assure timely clearance. It shall also be emphasized that they should make declarations on ASYCUDA and therefore, it is their responsibility to ensure that all entries under their account and whichever procedure are validated, monitored and cleared within respective statutory due dates. ASYCUDA account management lessons should be given.

- j. **ASYCUDA Functionality and Reports** - PTP traders should be encouraged to connect to ASYCUDA for effective management of their transactions. Therefore, lessons on the functionality and respective procedure codes shall be provided.
- k. **Performance of Clearing Agent's** -Traders have to be aware that they will be held responsible for any work done by clearing agents on their behalf as well as any errors on customs declarations. Therefore, traders should be encouraged to document all instructions communicated to clearing agents in the facilitation of customs clearance and be taught to conduct risk based review of its declarations.
- l. **Error Logs and Voluntary Disclosure** - Traders shall be advised to develop procedures to log detected errors and adjust their internal systems and controls to prevent recurrence. They should also develop procedures for voluntary disclosure of errors SRA.
- m. **Other Government Agency (OGA) Requirements** - Traders shall be advised to develop procedures that identify other regulatory requirements for their products and ensure that their systems trigger timely acquisition of necessary authorizations to facilitate timely clearance at the border.

## 12. SUSPENSION/REVOCAION

The trader's accreditation certificate may be suspended in any of the following cases:

- a. Where non-compliance with the conditions or criteria for accreditation has been detected and no remedial steps have been taken.
- b. Where there is sufficient reason to believe that an act liable to give rise to criminal court proceedings and linked to an infringement of customs rules has been perpetrated by the trader.
- c. Where the accredited preferred trader fails to pay any duty, tax or other amount due to the Commissioner – General
- d. Upon request of the accredited preferred trader.

The suspension period shall be ninety (90) calendar days. The Commissioner General may extend the period of suspension.

During the suspension period, the importer and SRA shall meet so that together they may ascertain the causes of the non-compliance and propose remedial actions. Furthermore, the parties shall make recommendations to address the potential weaknesses of the trader and/or the risks to customs and tax requirements or procedures.

Within the period of suspension, the trader and SRA shall jointly evaluate if the recommendations have been applied and if the level of compliance as demonstrated by the trader is satisfactory to qualify for re-activation of the accreditation status.

At the end of the suspension period, SRA shall provide officially the decision of revoking or re-activating the accreditation status of the trader.

An Accreditation certificate shall be revoked in the following circumstances:

- a. the trader acquired the certificate under false pretences
- b. where the accreditation certificate has already been suspended and the trader fails to take the necessary remedial action to have the suspension withdrawn within 30 calendar days starting from the date of suspension;
- c. where the trader has committed serious infringements relating to customs rules and has no further right of appeal
- d. where the trader requested that their accreditation is suspended and they fail to take the necessary remedial action to have the suspension withdrawn
- e. where the trader requests that their accreditation be revoked

Once revoked, the trader will not be eligible for applying for accreditation for another two (2) years.

### **13. EXPIRY OF PTP CERTIFICATE**

The Certificate of Accreditation shall be valid for a period of twelve months from the date of issue. The preferred trader shall apply for renewal of the certificate at least three months before the expiry date. This will allow re-evaluation of a part or all criteria for the qualification of a preferred trader status.

### **14. BENEFITS TO PREFERRED TRADERS**

#### **14.1 Expedited clearance of entries:**

- a. Minimal interventions in order to fast track the processing time and simplify the clearance and border release of goods
- b. Any unresolved queries on the submitted documents shall be marked for further enquiry by PCA at a later stage.
- c. Generation of release note by PTP where consignee and declarant are PTPs
- d. Reduced penalties on errors pertaining to Customs declarations discovered and voluntarily disclosed (fully) by the trader with no prior intervention from the SRA;

- e. Prioritized resolution of queries and appeals the trader may lodge on Customs matters
- f. Access to timeous information on any changes or processes affecting the clearance of goods and compliance to such requirements;
- g. Exemption from security requirements in respect of transit and or temporary importation procedures upon advance notification

#### **14.2 Flexible inspection arrangements:**

- a. This applies where the whole load is consigned to a PTP operator only, not mixed with non- PTP consignments
- b. In the event there is a need for conducting a physical inspection on goods, the preferred trader will be offered the opportunity to select the place at which the inspection of the cargo will be carried out and this shall be considered in line with available resources. Where such inspections are performed at the border (or point of entry), preferred trader consignments will be examined by the next available officer and the searches will be undertaken jointly by all border agencies in order to remove the need for multiple stops;

#### **14.3 Trader Relationship Manager**

The Trader Relationship Manager (CRM) plays a pivotal role in the Programme in managing interactions between clients and the SRA in order for the partnership to be managed properly.

The CRM is the focal person between the SRA and the Preferred Trader. This ensures that the relationship is built on open communication, transparency, predictability and trust.

The tasks include:

- First point of contact for queries made by the trader
- Liaise with relevant sections to resolve trader complaints/queries/challenges
- Organize personalized awareness/educational programs
- Avail latest Rulings/Customs guidance materials to PTP traders
- Educate prospective traders on the PTP application and accreditation process
- Coordinate the compliance improvement program

