Summary of replies to a questionnaire relating to accepting documents in paper and e-format at Single Window facilities (survey organized by UNECE in 2010)

Countries-respondents: Sweden, Malaysia, Senegal, FYR of Macedonia, Mauritius.

Questions and received answers (reproduced in the form and language they were received):

Equivalence of e-documents and paper documents

1) Do you accept both paper and e-documents at your SW? What is approximately the share of e-documents in the whole volume of received/processed documents at your SW?

At Sweden -the scope of the Single Window is Customs declarations and required licenses. In Sweden it is not mandatory to use electronic submission of Customs declaration except for the export procedure where European Union has laid down that export declarations must be electronic. Paper declarations are accepted due to the fact that some Customs procedures are not completely possible to make electronic, i.e. TIR. Also some clients, such as private citizens wanting to import commodities necessary to declare through a Customs declaration would have challenges in submitting such information through electronic means.

In USA CBP accepts both paper and e-documents for Import transactions. The majority of the transaction documents are electronic, although the option to file in paper remains. Sometimes paper (non-ABI) is more than an option – we must require it (i.e., if the system can’t accommodate the programming, such as only two HTS numbers for quota input or if ABI programming is not ready yet).

In Macedonia it is an optional function to use electronic submission for business operators, but it is mandatory for the government institutions. It means that the operator from the institution is obligated to enter them and process them through the software system – that is the only legal and possible way to process documents.

Mauritius Custom accepts electronic documents (scanned), but still paper docs are widely required. Practically the same practice is used by Senegal Custom, they accept scanned document.

Malasian government visualised the National Single Window (NSW) as an electronic approach to facilitate trade and increase efficiency of the Government delivery system. So they are passing to fully electronic usage.

The level/volume of electronic documents operations.

In Sweden a little more than 98% out of 7 million customs declarations are submitted electronically.
In Macedonia these figures are around 39,000 applications for issuance of different kind of licenses, among them 70% were submitted electronically by the traders, while 30% were processed by the institutions upon a receipt of a paper request.

2) Do you accept documents if they are submitted only in e-form? Or do you require afterwards a submission of paper documents as well? If it is required, can you elaborate please on specific requirements to this end?

Most of the of the replying countries do require a submission of paper documents afterwards. In Malaysia, for instance, certain custom declaration types (examples: with exemptions and bank guarantees) still required to be submitted in paper documents after the electronic submission. The same situation is in USA

Mauritius Custom requires supporting paper docs, but they now accept scanned docs as well.

At Senegal the SW does not require presentation of paper to process. But at the end of the process, when the trader to port to release his goods, customs and other governmental agencies will/could require original documents.

3) If you accept documents only in e-form, do you require business operators to have also documents in paper form for their files (in case a justification is required)? If it is required, can you elaborate please on specific requirements to this end (if it’s a general requirement or it concerns only special documents, etc.)

The majority of countries require business operators to have (keep) also documents in paper form for their e-files, but there is no need to present them during the process. In some cases the authorities would require original documents. That’s why it is necessary to keep them for statutory period which varies from 7 years (Malaysia) to 10 (Sweden). The most liberal approach is applied in Macedonia, where business operators don’t have such an obligation, and if certain institution needs to have paper copy (for archiving, justification etc) they can print a paper copy from the system and verify it adequately.

See also above under 2 on replies on the submission of paper documents after submitting electronic documents.

4) Do you have in a national law a provision on the equivalence of paper and electronic documents? If yes, please describe this provision. If not, do you have any equivalency problems and how this problem is solved? Through a decision of a relevant ministry?

The national laws of replying countries lay down that electronic documents are equivalent to paper documents, catering for that stamps, signatures and other measures traditionally found on paper documents are covered with an electronic equivalent.
For example, in Senegal, since 2008 there is a National Law to support acceptance of electronic document. Prior to that, a notice of the DG Customs of Senegal serves as the legal support for the SW paperless operations.

In Sweden, the provision on the equivalence of paper and e-documents was introduced in the national legislation before the initiation of the development of Swedish Customs Information system in the second half of the 1980’s. 

_In USA required filings are controlled by the Paperwork Reduction Act of 1995. Also, the Customs Modernization Act has a provision responsive to question 4, it is codified in 19 U.S.C. 1484(d) and it provides that an electronically transmitted entry shall be binding in the same manner and to the same extent as a signed document._

In Macedonia, in the Law on Data in Electronic Form and Electronic Signature there is a provision that reads: “Data in electronic form cannot be rejected or not accepted as evidence solely because it is in electronic form”.

5) **Do you accept foreign e-documents?**

At Sweden for the moment the acceptance of foreign e-documents is limited, it is possible only in the frame of international unions and agreements. For example, as Sweden operates within the European Union, the other 26 Customs administrations may issue and forward electronic documents that are accepted by the Single Window. The same situation is in place concerning members of the Transit Convention, for instance Norway and Switzerland.

_USA Custom accept foreign textile visas and export certificates electronically as well as export certificates for cheese and other dairy products from Australia. Also of note, we have domestic agricultural licenses for dairy products and wool/cotton fabric licenses from Dept of Commerce._

Malaysian custom accepts e-docs from Malaysia, Indonesia and The Philippines under the ASEAN Single Window (ASW).

Senegal and Macedonia accept e-docs regardless of the origin of its creator or sender if certain conditions are met. It is to be decided on case by case basis. The only exception from this practice is Mauritius, they dont accept foreign e-docs at all.

**Electronic and digital signatures**

1) **Do you have specific requirements regarding validation or signature of e-documents?**

For instance, in Macedonia all submitted documents and every change of status in the processing of the e-documents in EXIM system has to be verified and digitally signed with a valid digital certificate. It is required for authentication. Practically the
same situation exist in Malaysia, as for duty payment related transactions, digital signature is required for authentication of documents.

In USA filers to CBP systems go through a formal process of gaining access and are granted unique filer identification codes. This code must be part of any accepted e-document.

2) Do you specify how signature shall be assured (specific technologies, etc)

Yes, all the countries, except Mauritius do specify the way of signature assurance. For instance, Swedish Customs specifies the technology to be used in order to assure an electronic signature but also the hardware necessary to perform this is provided by Swedish Customs to all users of EDIFACT-solutions free of charge.

In Malaysia it goes automatically through the system. EXIM connects through certain channels with the LDAP server or Certificate Revocation List of the CA and checks and verifies the validity of the digital certificate used. EXIM accepts digital certificate on PKCS 11 and PKCS 12 technology, which means that accepts both soft certificates and certificates issued on token or smartcard.

In USA filers filing EDI messages are given special codes, passwords and EDI profiles for authentication. In addition, designated channels are provided for EDI communications.

3) What other means of validation of e-documents are you using / accepting?

Other means of validation are foreseen only in Macedonia and Malaysia. Registration of all users is mandatory and authentication via username and password is practicing in Macedonia.

In Malaysia the trading partners ID, documents transacted are also validated for communication protocol agreed between the trading partners to send and receive and message format which are specified and orchestrated within the integration flows. In USA the ACE Portal access is controlled via User names, passwords and assigned user profiles.

4) What means are you using to ensure the security of e-communications with your clients (codes, special computer lines, etc)

In Sweden operators authorized to use electronic submission of Customs declarations to the Single Window do so through a dedicated secure network provided by Swedish Customs. There is also a close cooperation with the major software-providers in Sweden in order to ensure compatibility between secure solutions demanded by Customs and other logistical and business process software.

In Malaysia internet mode of communications channels between trading partners are encrypted using SSL certificates with 128 bit encryption can be applied.
In Mauritius they do have encryption, as well as dedicated lines in some cases.
In Macedonia SSL communication channel is used for communicating with the users from the business operators that access the system through Internet, while users from the institution access the system via Intranet, secure network.
In Senegal encryption, password, signature on Key are in use.

5) If you accept foreign e-documents, how do you solve a problem of signatures (validation of) on foreign e-documents?

In Sweden the foreign e-documents are accepted in the Single Window under EU or the Transit Convention, so it means that no such document can be entered to the systems of the participants outside of the secure network provided for communication amongst Customs administrations.

Macedonian Custom solves it case by case, if foreign e-doc comply with some conditions: the document have to be signed with a certificate issued by CA registered outside Macedonia.

In Malaysia there is a need for all parties involved to ascertain and agree in 2 main areas to enable cross border signed document exchange. These 2 areas are conformity and compliance to: 1) Legislation harmonization 2) Technical interoperability of the digital signatures. To help it, involvement of the certificate authorities and legislative bodies of the countries involved is required to agree and adopt on common rules.

In Senegal and Mauritius there is no such experience.

In USA filers to ELVIS (textile Visas) are pre-registered and uniquely identified.

For more detailed information please see individual replies from countries.