# AEO Application and Self- Assessment Form

|  |  |
| --- | --- |
|  | **CUSTOMS AND EXCISE DIVISION**  **AUTHORISED ECONOMIC OPERATOR PROGRAM**  **APPLICATION AND SELF ASSESSMENT**  **FORM AEO – 2** |



**Section 1 – Welcome to the Malawi AEO Program[[1]](#footnote-1)**

Your company recently submitted an Expression of Interest (EOI) to become a partner in international trade facilitation through the Malawi Authorised Economic Operator (AEO) Program.

Your EOI documentation was initially evaluated by the MRA and your company was identified as a potentially suitable candidate that may be able to meet the complete list of stringent requirements to become a fully accredited AEO in Malawi.

Therefore we have sent you the complete Malawi AEO Program Guidelines for your close attention and this “Application and Self-Assessment”. Form AEO2 for completion.

Please read the AEO Program Guidelines in its entirety and be sure to understand all of the necessary requirements and obligations of the Malawi AEO program. It is important to understand that that these requirements have been designed and prepared to meet International Standards for Customs Compliance and Supply Chain Security so that the Malawi AEO program will be eligible for “International Mutual Recognition Agreements” which in time may passed on to companies such as yourself who gain accreditation as a Malawi AEO.

**Section 2 – Overview of the Self-Assessment**

The Self-Assessment you are about to complete will provide important information about your business practices to fully assess its compliance and supply chain security mechanisms. This information will be used by the MRA to determine whether your company meets the requirements for AEO Accreditation as presented in the Malawi AEO Guidelines.

For this reason we request that you take the necessary time to answer all questions to the full extent possible. This may require you to consult further with key position holders within your company in order to provide the necessary detail or review the answers provided in this self-assessment.

The key areas of this self-assessment address the following:

Section 3 Company Details, Ownership and Key Personnel

Section 4 International Supply Chain and Customs Reporting Activities

Section 5 Company Banking, Financial Solvency and Earnings

Section 6 Customs and Trade Compliance Record

Section 7 Commercial Record Keeping;

Section 8 Supply Chain Security

Section 9 Declaration

**Section 3 – Company Details, Ownership and Key Personnel**

|  |  |
| --- | --- |
| **Company Name** |  |
| **Taxpayer Identification Number (TPIN)** |  |
| **Company Telephone Number** |  |
| **Company Website** |  |
| **Address 1**  **Registered Company Address** |  |
| **Registered Company Post Office Box** |  |
| **Address 2**  **Other Operating Premises in Malawi**  **Name of Manager** |  |
| **Address 3**  **Other Operating Premises in Malawi**  **Name of Manager** |  |
| **Address 4**  **Other Operating Premises in Malawi**  **Name of Manager** |  |

|  |  |
| --- | --- |
| **Is This Company a subsidiary owned by another company in Malawi or International Company?** | Yes / No |
| **Is this company a sole proprietary?** | Yes / No |
| **Is this company a partnership?** | Yes / No |
| **Does this company own other registered companies/businesses in Malawi or internationally?** | Yes / No |
| **Please Provide Details of all owners and partners (including company details, individual names, % of ownership, addresses, TPIN’s, telephone numbers and email details)** | |
|  | |

|  |  |  |
| --- | --- | --- |
| **Key Company Position** | **Person Details** | |
| **Chief Executive Officer / President** | Name |  |
| Date of Birth |  |
| Email Address |  |
| Direct Ph. Number |  |
| Mobile Number |  |
| **Deputy Chief Executive Officer / Vice President** | Name |  |
| Date of Birth |  |
| Email Address |  |
| Direct Ph. Number |  |
| Mobile Number |  |
| **Chief Financial Officer** | Name |  |
| Date of Birth |  |
| Email Address |  |
| Direct Ph. Number |  |
| Mobile Number |  |
| **Company Secretary** | Name |  |
| Date of Birth |  |
| Email Address |  |
| Direct Ph. Number |  |
| Mobile Number |  |
| **Chief of Operations and Logistics** | Name |  |
| Date of Birth |  |
| Email Address |  |
| Direct Ph. Number |  |
| Mobile Number |  |
| **Chief of Human Resources** | Name |  |
| Date of Birth |  |
| Email Address |  |
| Direct Ph. Number |  |
| Mobile Number |  |
| **Chief Legal Officer** | Name |  |
| Date of Birth |  |
| Email Address |  |
| Direct Ph. Number |  |
| Mobile Number |  |
| **Customs Clearance** | Name |  |
| Date of Birth |  |
| Email Address |  |
| Direct Ph. Number |  |
| Mobile Number |  |

|  |  |
| --- | --- |
| **Total Number of Full Time Employees** |  |
| **Total Number of Permanent Part Time Employees**  **(More than 20 hours per week)** |  |
| **Total Number of Casual Employees**  **(Average Per Day as Required)** |  |

**Section 4 – International Supply Chain and Customs Reporting Activities**

|  |  |  |  |
| --- | --- | --- | --- |
| **Activity** | **Conducted by your Company** | **Conducted on behalf of your company** | **Name of entity conducting Activity on your behalf** |
| **Importer** | Yes / No | Yes / No |  |
| **Exporter** | Yes / No | Yes / No |  |
| **Manufacturer** | Yes / No | Yes / No |  |
| **Processor** | Yes / No | Yes / No |  |
| **Warehouse Operator** | Yes / No | Yes / No |  |
| **Customs Clearing Agent** | Yes / No | Yes / No |  |
| **Freight Forwarder** | Yes / No | Yes / No |  |
| **Transporter** | Yes / No | Yes / No |  |

|  |  |
| --- | --- |
| **Does this Company or related companies have AEO Accreditation in another country?** | Yes / No |
| **Has this company or its related companies ever applied for AEO Accreditation in another country or currently being evaluated for AEO Accreditation?** | Yes / No |
| **Has this company or its related companies ever had its AEO status downgraded or removed in another country?** | Yes / No |
| **Please Provide Details to any “Yes” answers** | |
|  | |

|  |
| --- |
| **CUSTOMS REPORTING** |
| **Are all Commercial Records Related to Customs Clearance maintained separately to other commercial records?** |
|  |
| **Do you maintain Customs related documentation electronically or manually?**  **Where are original invoices, Bills of Lading and Certificates of Origin kept?** |
|  |
| **How long do you maintain/retain customs related documentation?** |
|  |
| **Do you use the services of a Customs Clearing Agent?**  **Please provide the company name and the main point of contact and details** |
|  |
| **What are the standing arrangements you have with the Customs Clearing Agent in relation to processing declarations and payment of customs duties?** |
|  |
| **Do you conduct internal reviews or checks for errors that may have been made by the Customs Clearing Agent? In the event of errors what is the procedure?** |
|  |

|  |  |
| --- | --- |
| **Imports – List of Main Suppliers** | |
| **Supplier 1**  **Name and Country** |  |
| **Supplier 2**  **Name and Country** |  |
| **Supplier 3**  **Name and Country** |  |
| **Supplier 4**  **Name and Country** |  |
| **Supplier 5**  **Name and Country** |  |

|  |  |
| --- | --- |
| **Exports – List of Main Purchasers** | |
| **Purchaser 1**  **Name and Country** |  |
| **Purchaser 2**  **Name and Country** |  |
| **Purchaser 3**  **Name and Country** |  |
| **Purchaser 4**  **Name and Country** |  |
| **Purchaser 5**  **Name and Country** |  |

**Section 5– Company Banking, Financial Solvency and Earnings**

|  |  |  |
| --- | --- | --- |
| **Are all International purchases or sales made through the Malawi Banking System?** | | Yes / No |
| **If “No” Provide Details** |  | |
| **Bank 1 Name and Branch** |  | |
| **Bank 1 Account No** |  | |
| **Bank 2 Name and Branch** |  | |
| **Bank 2 Account No** |  | |

|  |  |
| --- | --- |
| **Has this Company been placed in receivership in the last 3 years?** | Yes / No |
| **Has this company ever failed to meet its financial obligations to its employees or financiers in the last 3 years?** | Yes / No |
| **Is this company currently involved in legal proceedings related to monies owed to financiers or debt due to the company?** | Yes / No |
| **Does the company foresee any event in the future that will impact on its ability to service any debt or the payment of its employees?** | Yes / No |
| **Please Provide Details related to any “Yes” answers** | |
|  | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Financial Year** | **Gross Earnings** | **Net Earnings** | **Declared Profit or (Loss)** |
| **2022** |  |  |  |
| **2021** |  |  |  |
| **2020** |  |  |  |

**Section 6 – Customs and Trade Compliance Record**

|  |  |
| --- | --- |
| **In the past 5 Years has this company or one of its employees identified that it had failed to comply with Customs or other Trade Regulated Laws** | Yes / No |
| **In the past 5 Years has any other company listed on this form or its employees identified that it failed to comply with Customs or other Trade Regulated Laws** | Yes / No |
| **If Yes Please provide Details of the nature and reason for the non-compliance and who identified it.** | |
|  | |
| **If Yes, Was the matter referred to the appropriate government administration? What was the outcome after presenting the information to the Government Agency?** | |
|  | |
| **What measures has the company taken to assure this non-compliance event does not happen again?** | |
|  | |

|  |  |
| --- | --- |
| **In the past 5 Years how many declarations (Import and Export) has this submitted to Customs** |  |
| **In the past 5 Years how many declarations (Import and Export) have been amended due to discrepancies related to Tariff Classification, Customs Value or Quantity?** |  |
| **Please provide an overview of the common discrepancies being identified.** | |
|  | |
| **Please provide an overview of where blame rests with the discrepancies and what measures have been taken to limit the number of similar errors in the future** | |
|  | |

|  |  |
| --- | --- |
| **How many times has a Post Clearance Audit been conducted of your company?** |  |
| **How many of these audits identified a discrepancy or non-compliance that necessitated the payment of unpaid duties and/or a penalty?** |  |
| **Please provide an overview of the discrepancies identified.** | |
|  | |
| **Please provide an overview of the agreed measures taken to limit the number of similar errors in the future** | |
|  | |

**Section 7 – Commercial Record Keeping**

|  |  |  |  |
| --- | --- | --- | --- |
| **Documents and Records Kept** | Yes / No | **Hard Copy** | Yes / No |
| **Microfilmed** | Yes / No | **Computerised** | Yes / No |
| **Accounting System**  **Ledger Used** | Yes / No | **Computerised Ledger** |  |
| **Hard Copy Ledger** | Yes / No | **Are Computerised Records Backed-Up?** | Yes / No |

|  |
| --- |
| **General Accounting** |
| **Who is responsible for accounting and maintaining accounting records?** |
|  |
| **Do you have documented procedures for the accounting area? When was the last time they were updated?** |
|  |
| **Is it possible to readily identify foreign purchases within the accounts payable system? If so, please explain.** |
|  |
| **What payment methods are used (i.e. cheque, bank transfer, etc.)?** |
|  |
| **How are inter-company purchases paid?** |
|  |
| **How are credits accounted for?** |
|  |

|  |
| --- |
| **General Accounting** |
| **How are no-charge invoices handled?** |
|  |
| **Are there any existing controls to ensure that all receipt of foreign goods/importations are reported to Customs? If so, describe.** |
|  |
| **What steps are taken if there is a discrepancy between receiving reports, purchase orders and invoices in terms of quantity or price?** |
|  |
| **Is the accounting system linked to the purchasing, receiving or Customs systems?**  **If so, how?** |
|  |

|  |
| --- |
| **PURCHASING** |
| **Who is responsible for the purchasing of imported goods?** |
|  |
| **Do you have documented purchasing procedures? If so, when was the last time they were updated?** |
|  |
| **Do you have an on-line purchase order system? If so, describe it.** |
|  |
| **Do you issue different types of purchase orders and, if so, how are they distinguished?** |
|  |
| **Are procedures different for placing orders with related companies?** |
|  |
| **What type of documentation do you use to record purchases (confirmation of sale, informal, purchase order, etc.)?** |
|  |
| **Who is responsible for issuing purchase orders?**  **Are purchase orders issued in all instances?** |
|  |

|  |
| --- |
| **PURCHASING** |
| **How many copies comprise a purchase order and how are they distributed?** |
|  |
| **How do you distinguish between domestic and foreign purchases?** |
|  |
| **How are cancelled purchase orders handled?** |
|  |
| **Do you issue blanket purchase orders? If so, please describe the process.** |
|  |
| **How are the shipments against the blanket purchase orders controlled? (e.g. release numbers, etc.)?** |
|  |
| **Are all purchase orders closed within the fiscal year?** |
|  |
| **Are purchase orders retained? If so, for what period?** |
|  |

|  |
| --- |
| **RECEIVING** |
| **Who is responsible for the receiving imported goods?** |
|  |
| **Do you have documented receiving procedures? If so, when was the last time they were updated?** |
|  |
| **Is there a receiving report prepared each time?** |
|  |
| **How many different types of receiving reports do you maintain (e.g. domestic receiving reports, imports receiving reports)?** |
|  |
| **How are different types of receiving reports distinguished?** |
|  |
| **What is the retention period for the reports?** |
|  |
| **Is shipping notification given? If so, in what format (hard copy or electronic) and by whom?** |
|  |

|  |
| --- |
| **RECEIVING** |
| **Are physical receipts compared to the shipping notification?** |
|  |
| **Is the shipping notification compared to the purchase order?** |
|  |
| **How are the following types of goods reported to Customs**   * **No-charge goods?** * **Own Country Goods Returned?** * **Drop Shipments (i.e. goods delivered directly to a third party)?** |
|  |
| **Are controls in place to ensure the above transactions are reported to Customs?** |
|  |
| **Can a separate report be generated for these transactions?** |
|  |
| **How are discrepancies handled with respect to the supplier (i.e. shortages, overages, damaged, no-charge or incorrect goods received)** |
|  |
| **Is a report generated of these discrepancies and to who are they reported and resolved?** |
|  |

**Section 8 – Supply Chain Security**

|  |
| --- |
| **COMPANY SECURITY AND SAFETY REQUIREMENTS** |
| **Have you carried out a security and safety risk assessment in relation to your companies’ activities?** |
|  |
| **If Yes, What are the main security and safety risks identified** |
|  |
| **Do you have a documented risk mitigation plan?** |
|  |
| **Do you maintain records of security and safety incidents?** |
|  |
| **If Yes please provide a summary of the incidents reported in the last 12 months** |
|  |
| **Are Security and Safety Arrangements harmonised for all of your company premises?** |
|  |
| **Do any other business entities share your premises (maintain a permanent office)** |
|  |

|  |
| --- |
| **PHYSICAL SECURITY AND ACCESS TO COMPANY PREMISES** |
| **Do you use the services of a security company to protect company assets and access to the premises? If Yes please provide details** |
|  |
| **Has this security company undertaken a threat assessment of your premises?**  **If Yes please identify the identified threats and the measures taken to combat the threats** |
|  |
| **What physical barriers exist to prevent unauthorized access to your premises?** |
|  |
| **Are the premises adequately illuminated by lighting at night? Please describe the type of lighting system** |
|  |
| **Does your premises have a Closed Circuit Television Monitoring System? If Yes please describe its hours of operation and recording capacity** |
|  |
| **What is the procedure to gain “Authorised Access” to your premises and what are the allowed access times?** |
|  |
| **What is the procedure when incidents of non-authorised access are discovered? Is a report log maintained? On average how many incidents per month are reported?** |
|  |

|  |
| --- |
| **PHYSICAL SECURITY AND ACCESS TO COMPANY PREMISES** |
| **Are private vehicles permitted to park on the premises? Is there a designated parking area?** |
|  |
| **Is a log of vehicle registrations and times entering and leaving the premises maintained?** |
|  |
| **Are company staff required to wear an identification card to access the premises and whilst inside the premises at all times? If yes does the company produce the cards and retain the relevant data on file?** |
|  |
| **What procedures are in place to ensure that staff who have been terminated are unable to access the premises after their departure?** |
|  |

|  |
| --- |
| **SECURITY OF ARRIVING GOODS** |
| **Briefly Describe the process of receiving incoming goods and the arrangements in place to ensure the secure transfer from the means of transport to the storage facility. Who is responsible for the counting and reconciliation with transport documents?** |
|  |
| **At what point are seals checked for their integrity and is this recorded in a log book?** |
|  |
| **Who physically transfers the goods from the means of transport to the storage facility? (employees, casual staff or transporter staff)** |
|  |
| **Is there an assigned staff member that takes responsibility to ensure all unloaded goods are placed in the storage facility and no pilfering occurs?** |
|  |

|  |
| --- |
| **SECURITY OF GOODS IN STORAGE** |
| **Do you have an assigned warehouse keeper responsible for all goods and people entering and departing the storage facility? Is it possible for an individual to enter the storage facility and remove items without the knowledge of the warehouse keeper?** |
|  |
| **Are all goods entering and exiting the storage facility recorded in a register? Is this manual or automated or both?** |
|  |
| **Are consolidated consignments broken down and recorded separately per line item?** |
|  |
| **Does the storage facility have Closed Circuit Television and Cameras inside it? Who monitors them and how often are they re-viewed? How long are the recordings retained?** |
|  |
| **Are regular stock take reconciliations conducted? If Yes how often do they occur?** |
|  |
| **What is the procedure followed when the stock take reconciliation identifies missing goods?** |
|  |

|  |
| --- |
| **SECURITY OF GOODS BEING DISPATCHED** |
| **Briefly Describe the process of dispatching outgoing goods and the arrangements in place to ensure the secure transfer from storage facility to the means of transport. Who is responsible for the counting and reconciliation with dispatch/transport documents?** |
|  |
| **Who takes responsibility of the security of goods during the packing and dispatch process? Is there a person assigned to ensure all goods for dispatch are loaded?** |
|  |
| **Who loads goods onto the means of transport? Company Staff, Casual Labour or Transporter staff?** |
|  |
| **Are outgoing goods sealed and labelled?** |
|  |
| **Is the conveyance for transport (shipping container or truck box) sealed prior to departing your premises?** |
|  |
| **Do you keep a register of all company seals? Is this manual, automated or both?**  **Where are the seals kept and who has access to them** |
|  |

|  |
| --- |
| **SECURITY OF GOODS BEING TRANSPORTED** |
| **Who is responsible for the transport of your goods? Your company or a contracted transporter?** |
|  |
| **If you use a contracted transporter, Do you have an existing/ongoing contract for this service and does it include access and security of goods in transit?** |
|  |
| **Can the goods be accessed whilst in transit? Who is responsible for protecting the goods in transit? I.e. driver or other person?** |
|  |
| **Are all goods insured for the transport process? How many occasions in the last 12 months have you had to claim insurance for lost or stolen goods in transit?** |
|  |
| **Are outgoing goods sealed and labelled?** |
|  |
| **Is the conveyance for transport (shipping container or truck box) sealed prior to departing your premises?** |
|  |
| **Do you keep a register of all company seals? Is this manual, automated or both?**  **Where are the seals kept and who has access to them** |
|  |

|  |
| --- |
| **SECURITY OF THIRD PARTY CONTRACTORS** |
| **Contractor 1. Please state the name, TPIN, Address, Point of Contact and role that this contractor plays in goods and transport of goods of your international supply chain.** |
|  |
| **Contractor 2. Please state the name, TPIN, Address, Point of Contact and role that this contractor plays in goods and transport of goods of your international supply chain.** |
|  |
| **Does your contract agreement with the contractors include supply chain security of goods in your supply chain? If so please provide a summary of the agreement.** |
|  |
| **Do you have high level communication capacity with your contractors so that any incident involving unauthorised access or movement of goods in the supply chain are communicated to you instantly?** |
|  |
| **What options do you have should an employee of the contractor access or break the supply chain by unauthorised or unlawful actions?** |
|  |

**Section 9 – Declaration**

|  |  |  |
| --- | --- | --- |
| **I declare that the information provided throughout this form is true and correct to the best of my knowledge** | | Yes / No |
| **I have read and understood the Malawi AEO Guidelines and am aware that information contained in this form may be shared with other Malawi Government Agencies upon their request and International Government Agencies upon their request** | | Yes / No |
| **I understand and accept that if this application is approved I will be required to enter into a legally binding agreement with the MRA to maintain the highest levels of customs compliance and supply chain security** | | Yes / No |
| **Full Name of Person Making Declaration** |  | |
| **Capacity** |  | |
| **Signature** |  | |
| **Date** |  | |

# 

1. Subject to change once Official Name Agreed [↑](#footnote-ref-1)