



Décloisonner l'analyse des données pour appuyer la modernisation des douanes: une illustration à partir du Gabon



BREAKING DOWN BARRIERS WHEN ANALYZING DATA TO SUPPORT CUSTOMS MODERNIZATION: A Case Study In Gabon

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Preliminary version. Work in progress

Introduction



- Customs authorities in developing countries are often reluctant to forget systematic inspections
 - Inspecting all goods: is it an efficient strategy?
 - Customs controls: are they performant?
- A study case: Gabon
 - The DG of Gabon Customs, M. Alain Paul Ndjoubi Ossamy, provided access to data
 - Imports for home use, Owendo (port)
 - Years: 2013-2015 => the study does not reflect the current situation

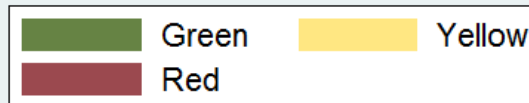
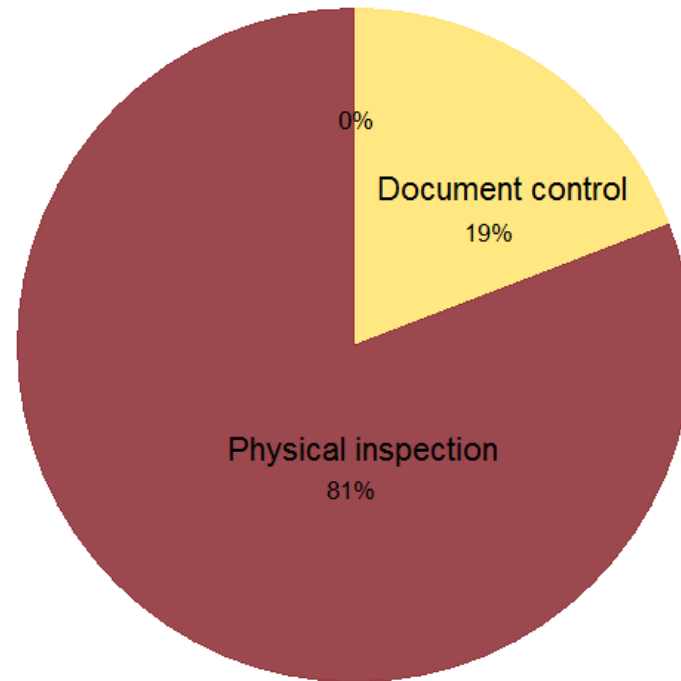
Lack of facilitation (as 2015)



-Customs risk management system: ASYCUDA

- Red channel (81%)
- Yellow channel (19%)
- Green channel (0%) (facilitation channel)

Frequency of customs inspections, 2015



⇒ Is it effective to inspect (almost) all goods?

⇒ Does it exist « no risky » import operations?

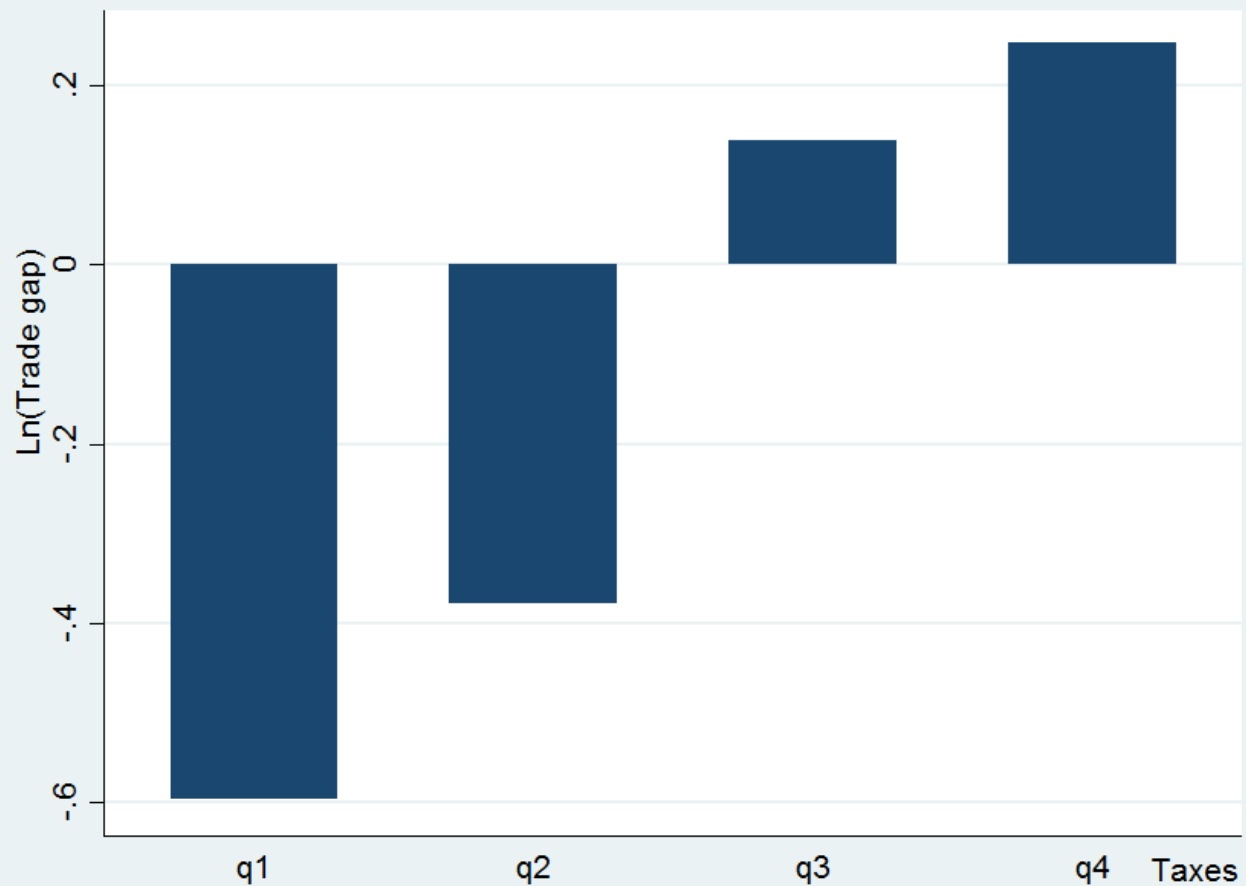
Discrepancies in bilateral trade statistics



- A proxy for customs fraud
- Trade gap = (Export value) - (Import value)
 - Exports: f.o.b
 - Imports: c.i.f
- ⇒ Trade gap : < 0
- Assumption that export data are of good quality
- Exports: UN COMTRADE
- Imports: Gabon customs (Owendo)

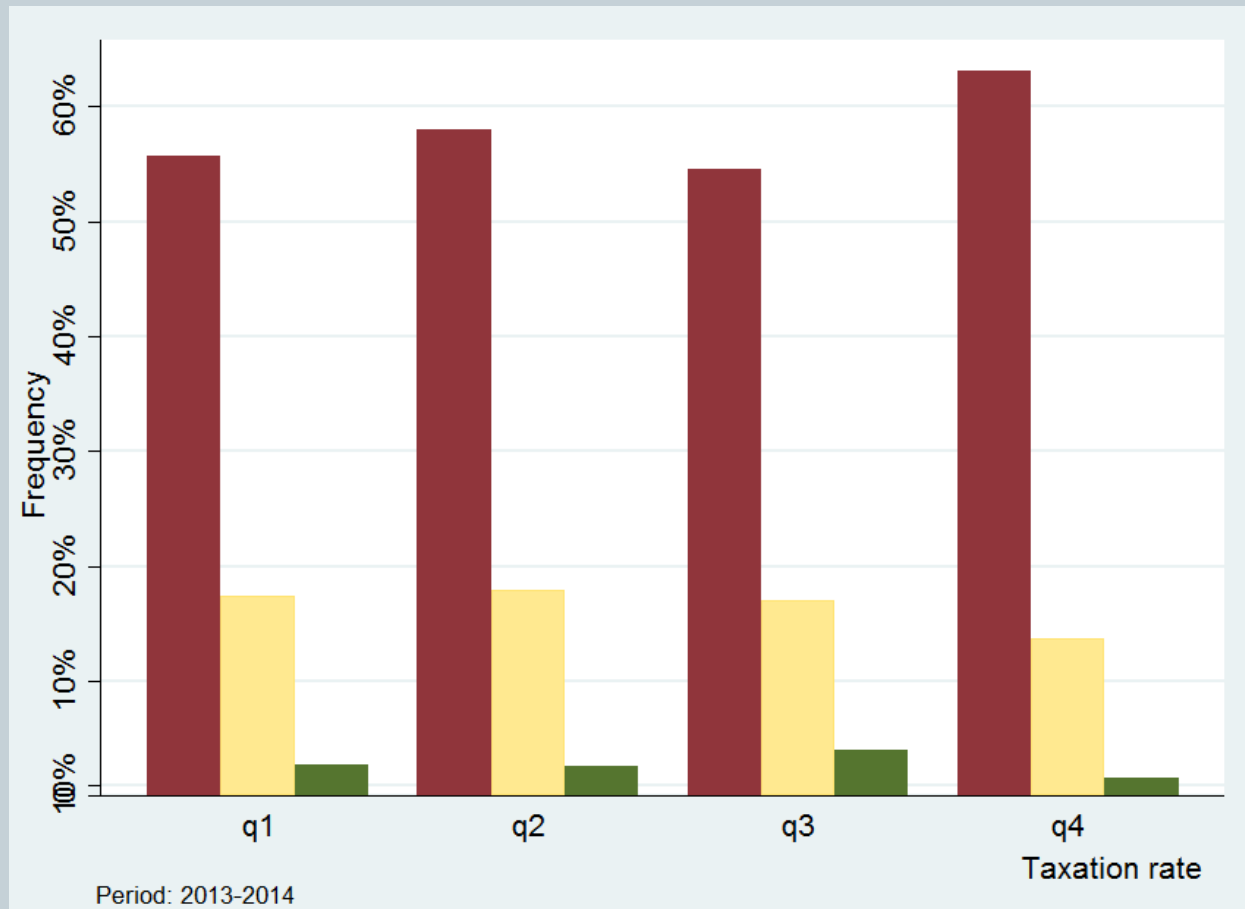
Customs fraud : larger for high tax imports

- q: quartile
- Strong positive relationship between the Trade gap and the import taxation rate
 - ⇒ Low-tax products should be inspected less
 - ⇒ High-tax products should be carefully monitored



Period: 2013-2014

Yet ... low-tax imports remain frequently inspected



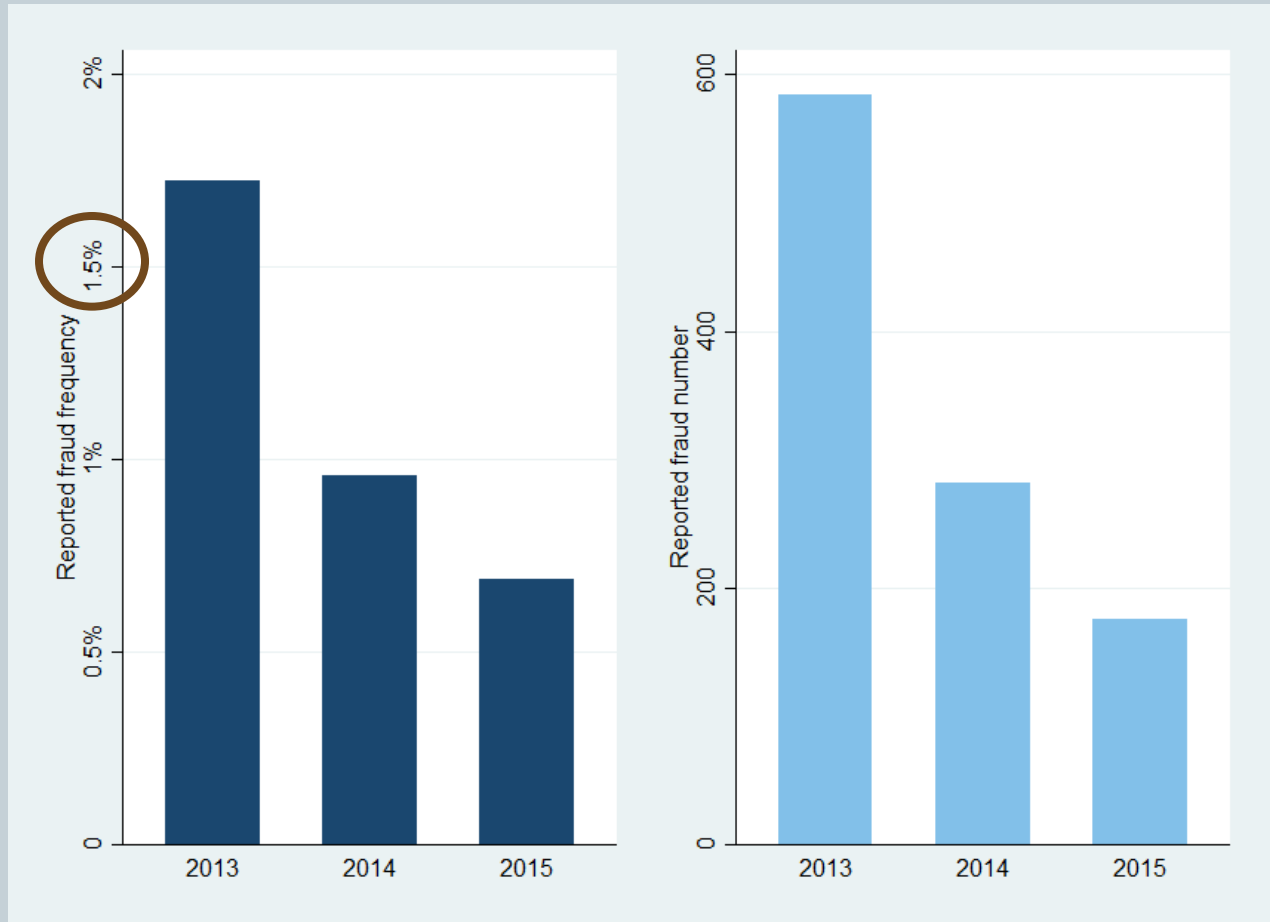
- Inspections should first focus on high-tax imports (selectivity)
- Facilitation measures should be set-up (low-tax imports)

In a nutshell



- Customs risk analysis
 - Gabon customs inspect (almost) all shipments
 - Yet, discrepancies in bilateral trade statistics suggest that controls could be reduced for low-tax products
 - ⇒ Need better customs risk analysis/management
 - ⇒ Implementation of statistical scoring techniques
 - ⇒ Limitation of intrusive customs examinations
- => Gabon customs administration is currently working, with the support of the IMF, on the introduction of a more sophisticated risk management method (see Geourjon and Laporte, 2005, 2012)
 - This project aims to:
 - Combat and deter customs fraud more effectively
 - Facilitate legal trade
 - Enhance revenue performance.
- And what about the performance of customs controls?

Tax adjustments are rare and decreasing



Tax adjustments (amount)

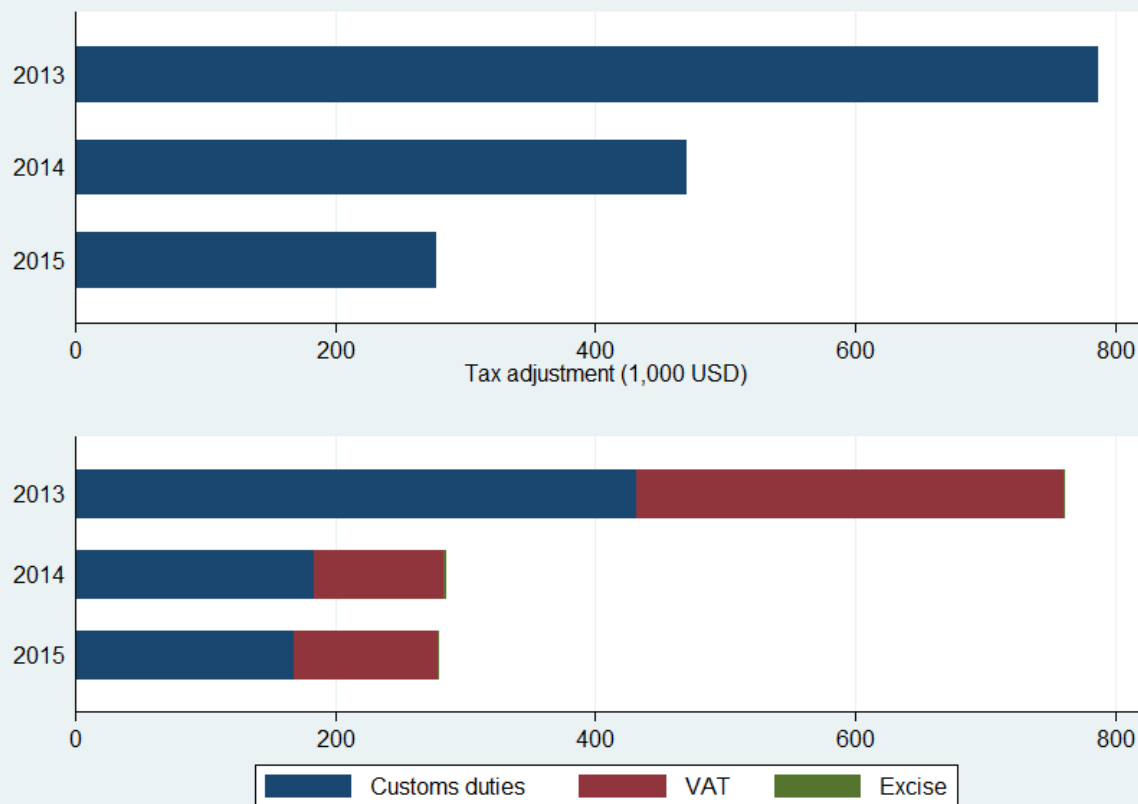


-Why such a decrease?

-Controls are they less efficient?

Or

-Importers are they more honest?



-How to measure the performance of customs controls?

A complex and « old » issue



Call for papers

International conference

Organised by

FERDI – ICTD – CERDI – University of Auvergne

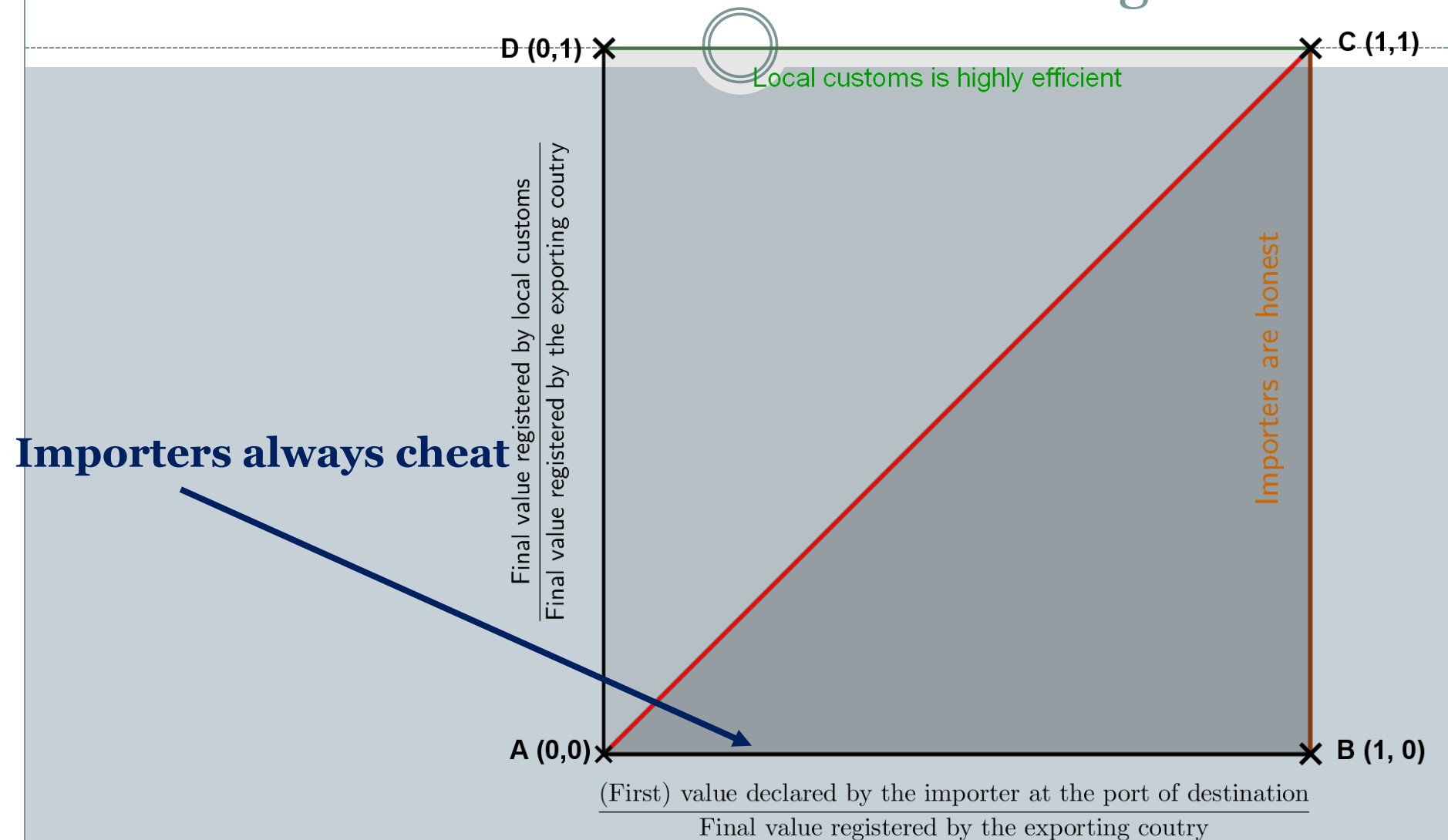
In collaboration with the World Bank, the Centre Norbert Elias and the WCO

Clermont-Ferrand (France), June 12-13, 2014

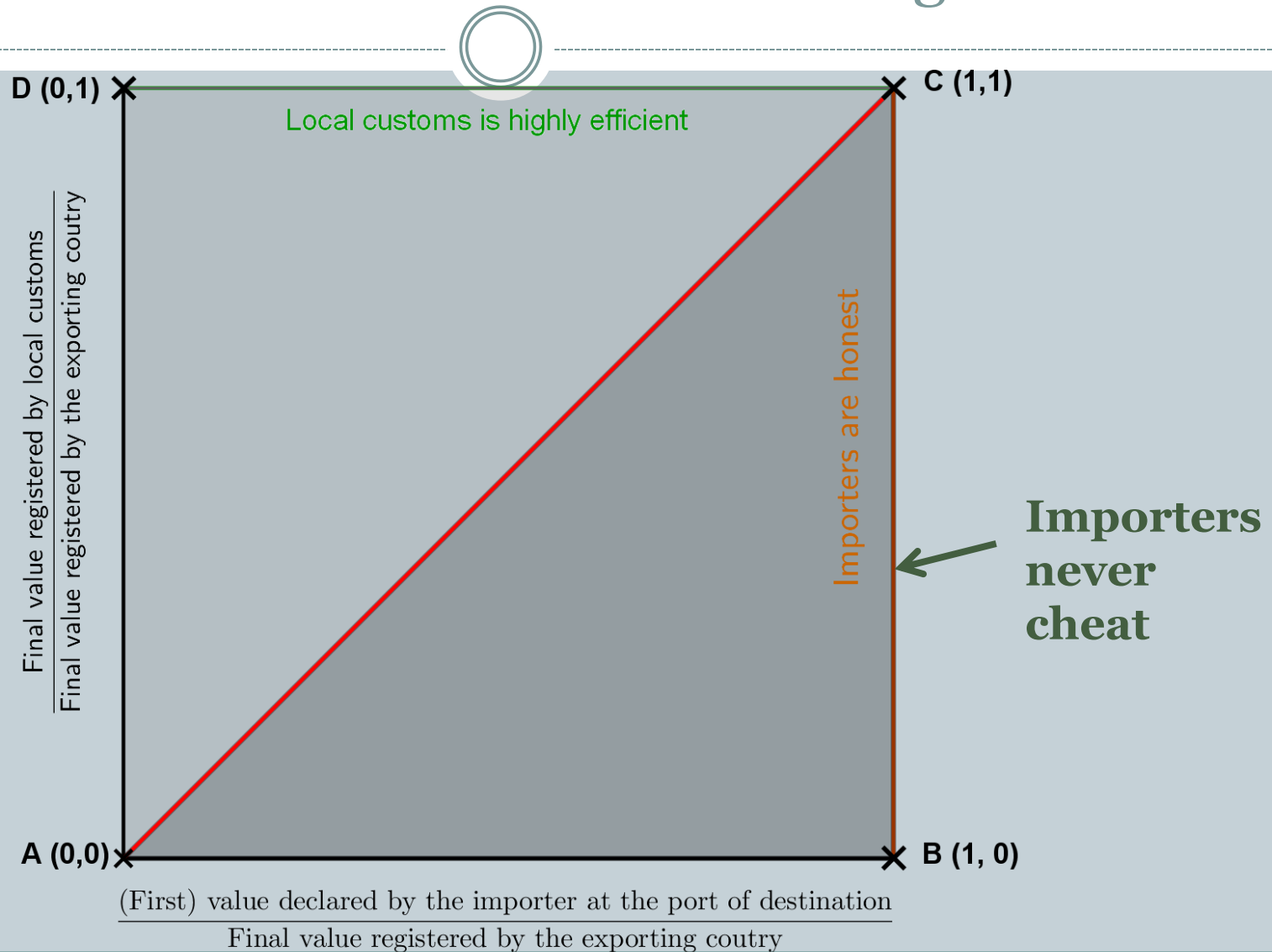
Measuring the performance of tax and customs administrations in emerging and developing countries

- In addition to working on customs risk analysis, FERDI/CERDI are currently working on the performance measurement issue.
- A current research project consists in setting-up a dynamic tool measuring the performance of customs controls.

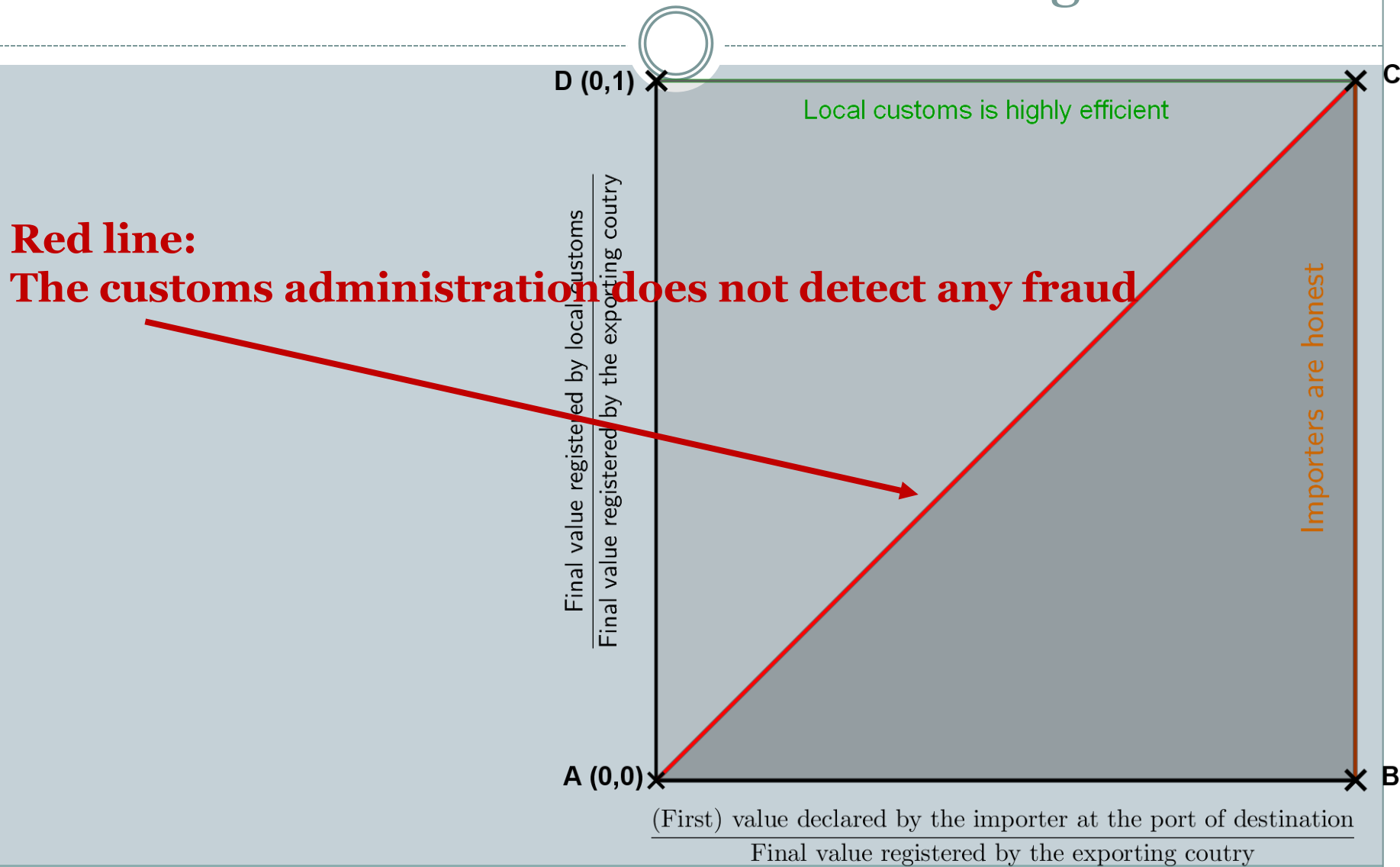
Towards a tool to assess the performance of customs controls? Theoretical background



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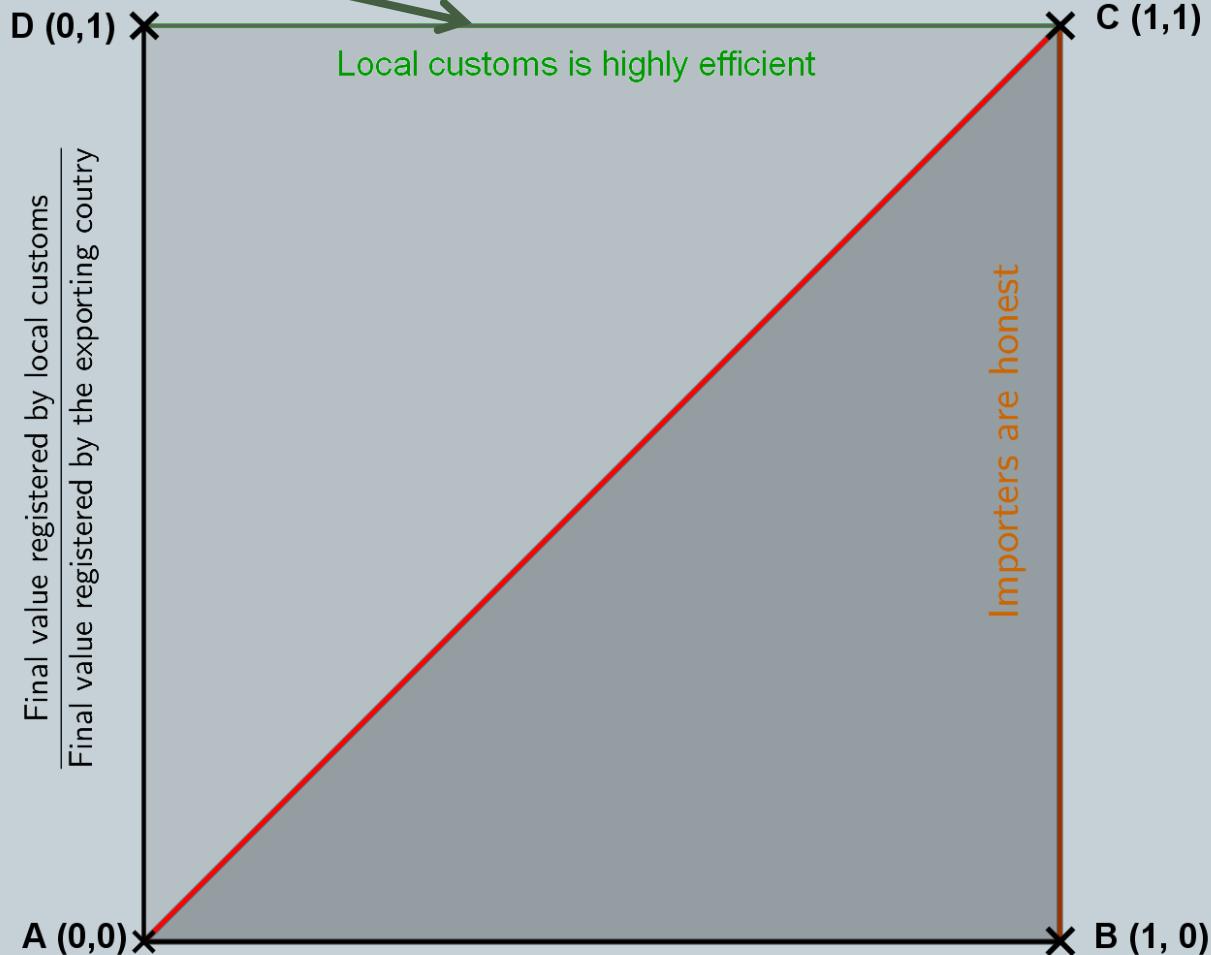
Towards a tool to assess the performance of customs controls? Theoretical background



Towards a tool to assess the performance of customs controls?



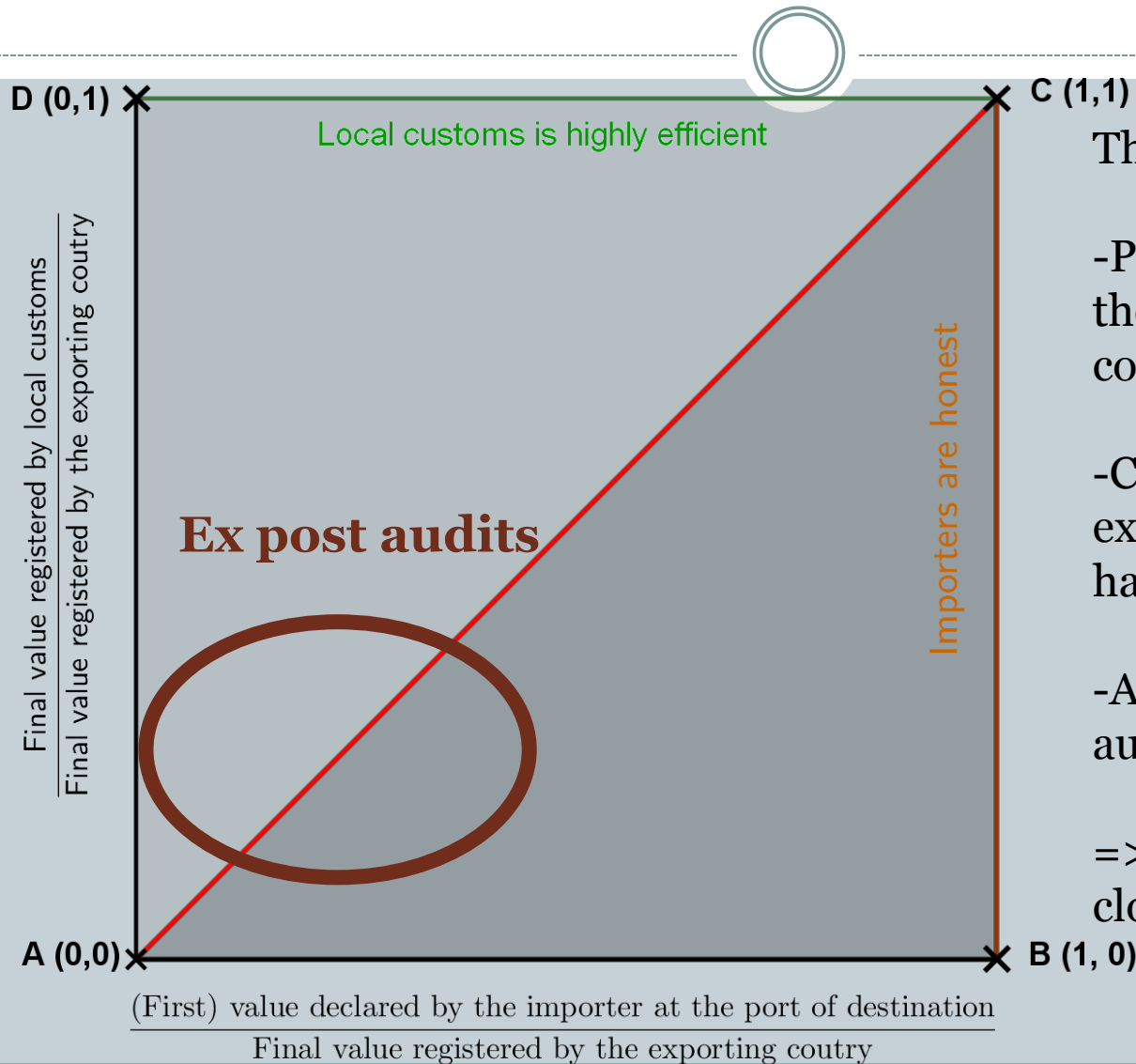
Green line: the customs administration detects all frauds



(First) value declared by the importer at the port of destination

Final value registered by the exporting country

Toward a tool to assess the performance of customs controls? Theoretical background



This graph:

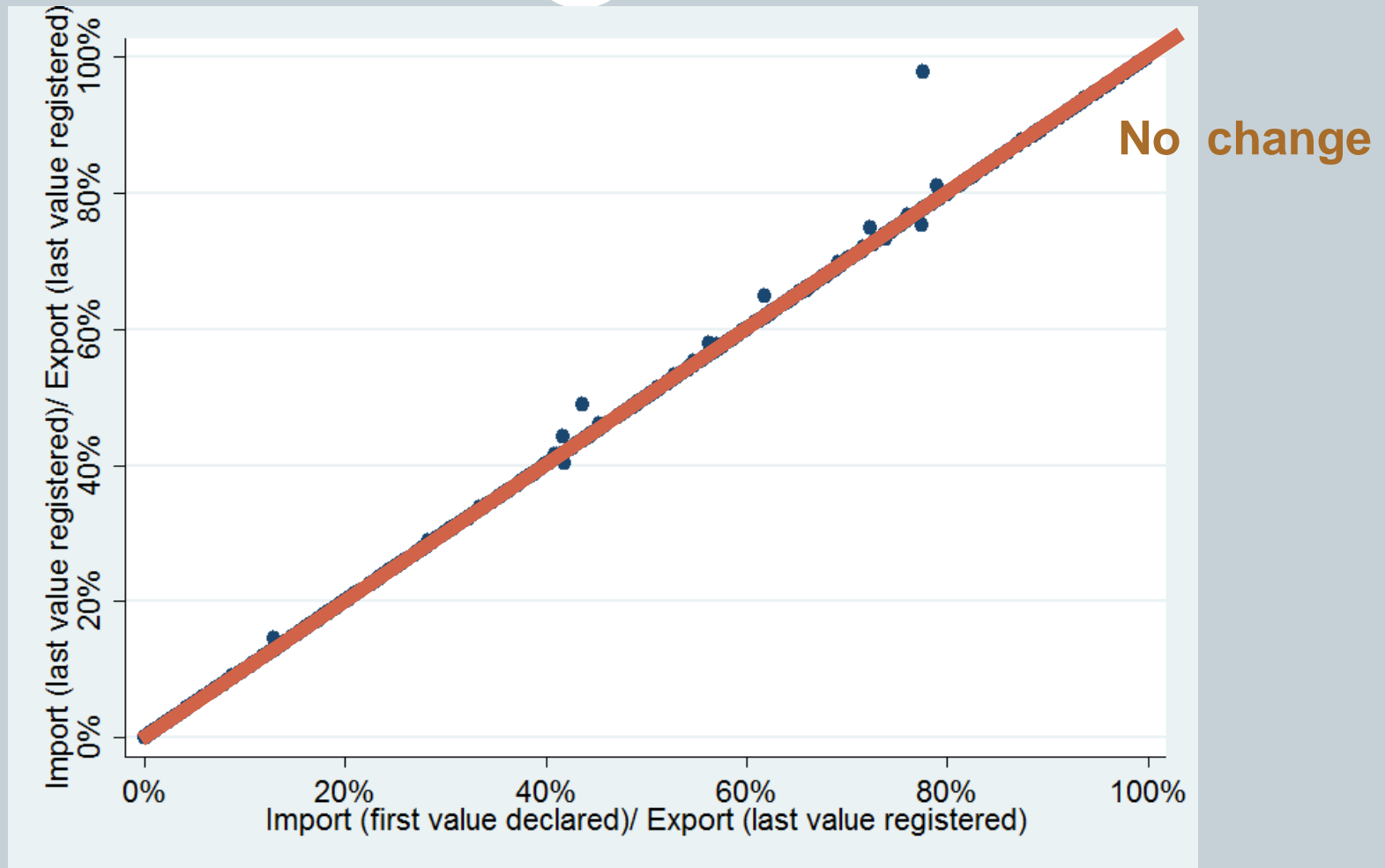
- Provides a synoptic view of the performance of customs controls

- Constitutes a tool to target ex post audits (bottom left hand corner)

- A dynamic view (ex post audits)

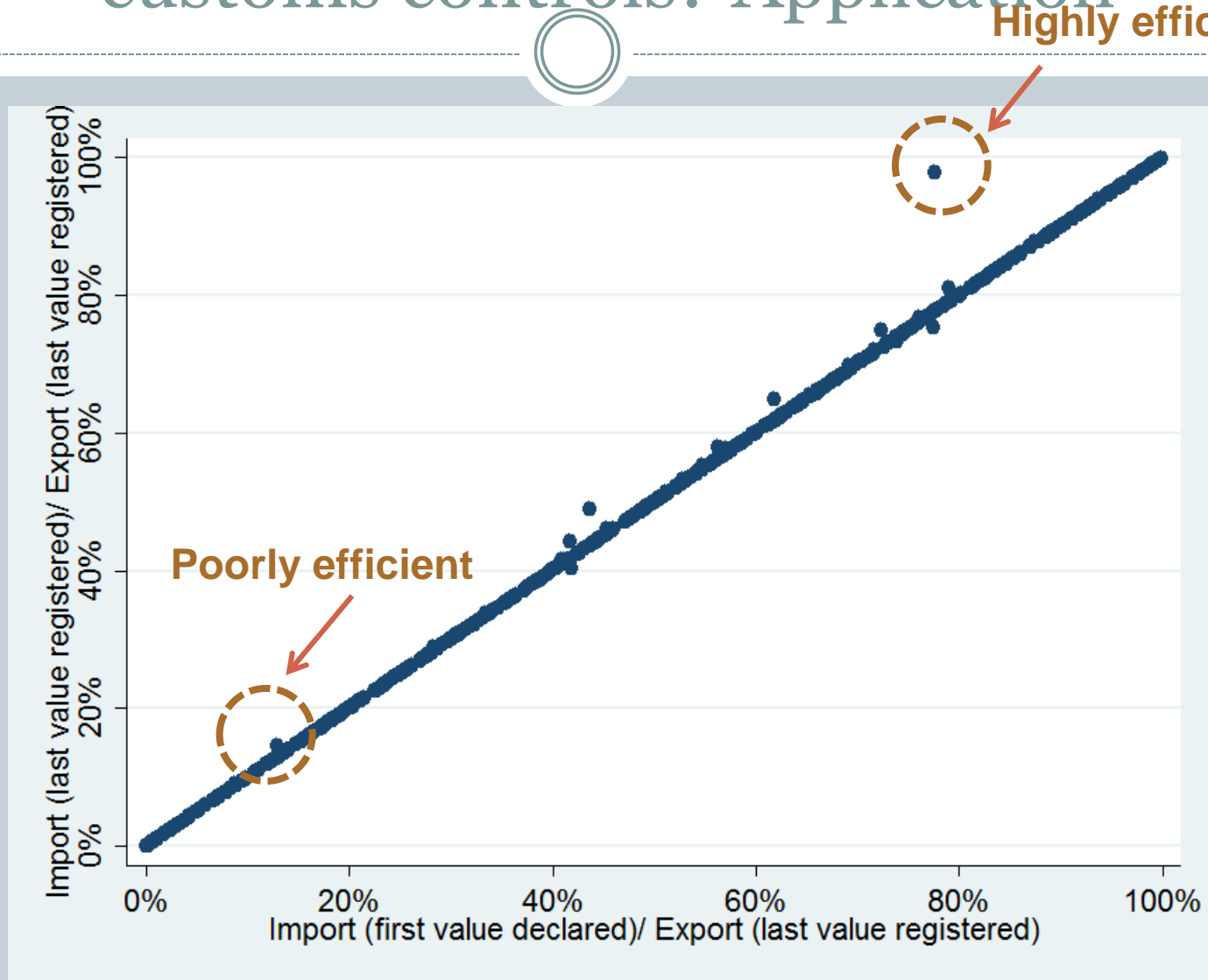
=> Observations should be close to [DC].

Toward a tool to assess the performance of customs controls? Application



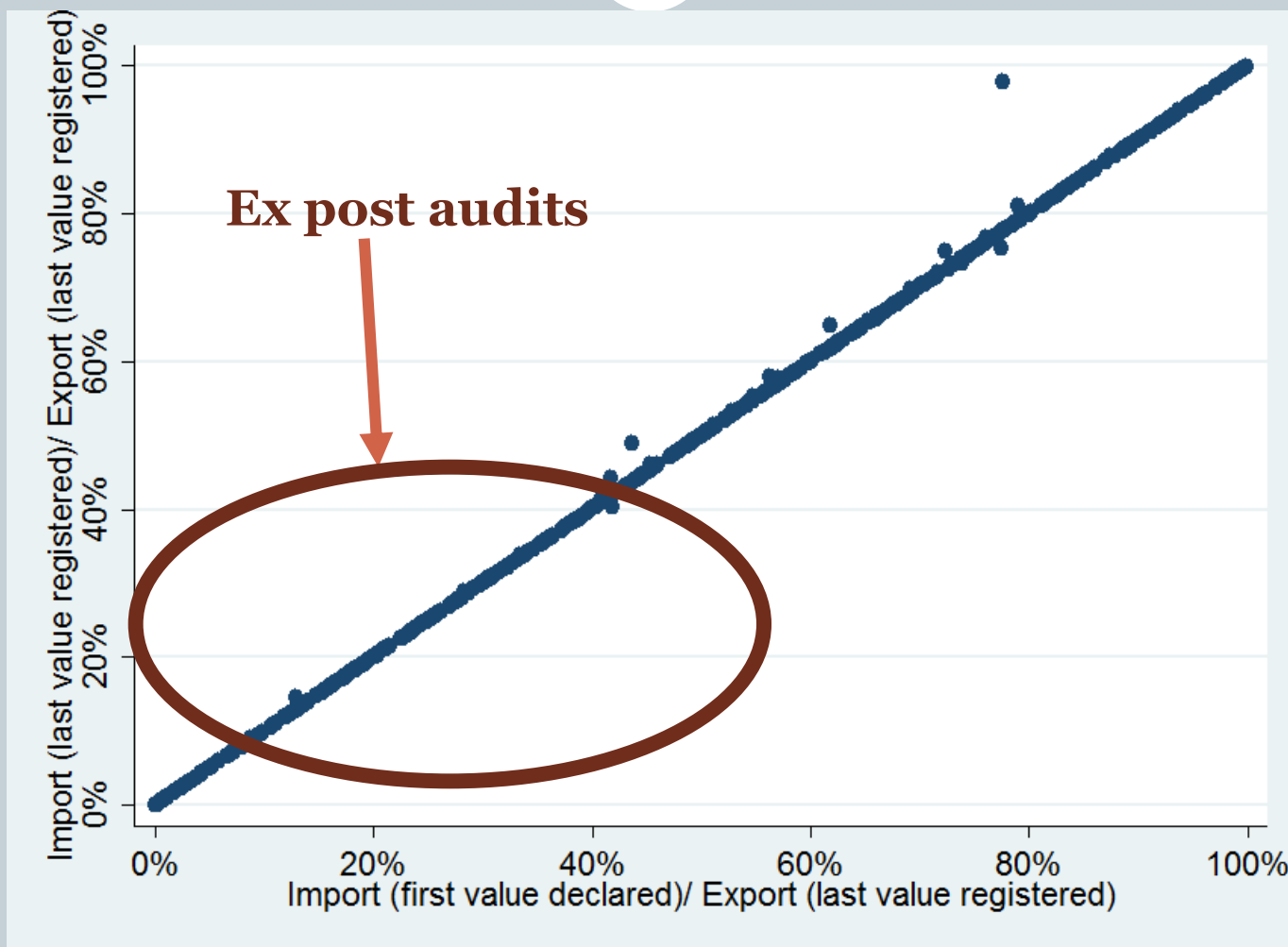
Years: 2014-2015

Toward a tool to assess the performance of customs controls? Application



Years: 2014-2015. Observations are at the HS4-year level.

Toward a tool to assess the performance of customs controls? Application



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Conclusion & recommendations



- This study
 - Demonstrates the need to « inspect less to inspect better »
 - ✦ Adoption of risk-based techniques to compliance management
 - ✦ Ongoing project in Gabon
 - Highlights that customs should rely on « new » information sources to combat fraud more effectively
 - Suggests that *ex post* audits should be targeted according to an analysis of discrepancies in trade statistics
 - ✦ *Ex post* audits aim to offset frontline inspections failures.
 - ✦ Results of (ex post) audits should be integrated into the risk analysis system
 - ✦ => *analyzes of discrepancies in trade statistics go hand-in-hand with modern risk management methods*
 - Proposes a dynamic tool aiming to measure the performance of customs controls



Thank you for your kind
attention

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