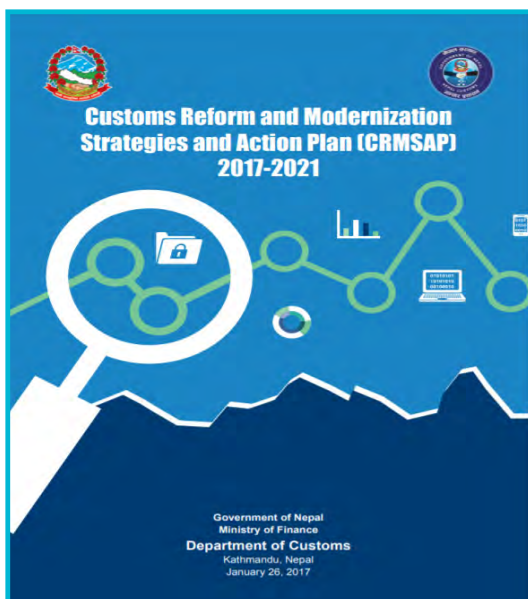
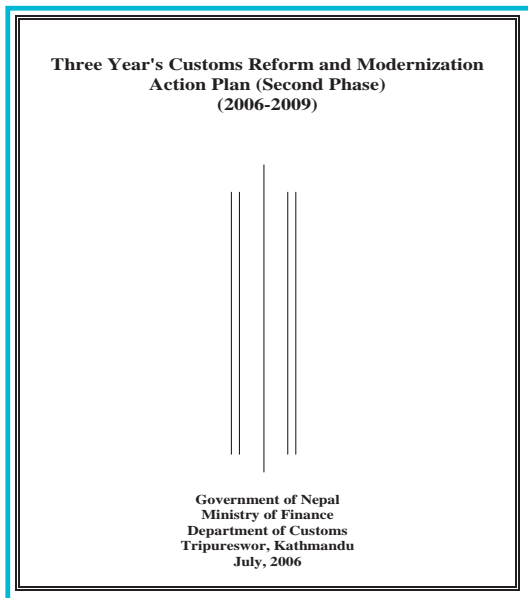
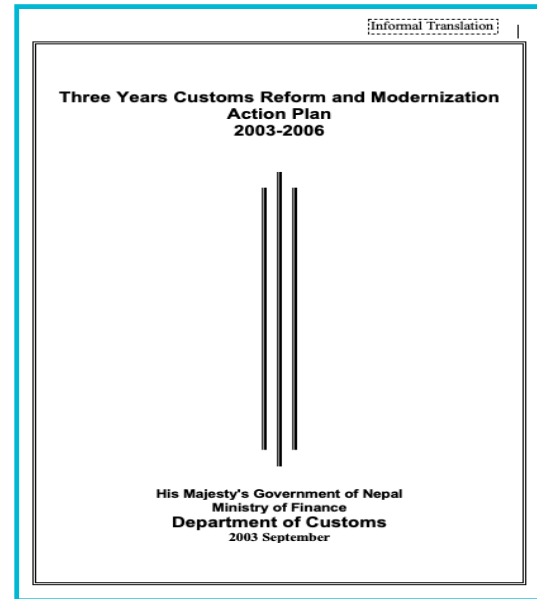
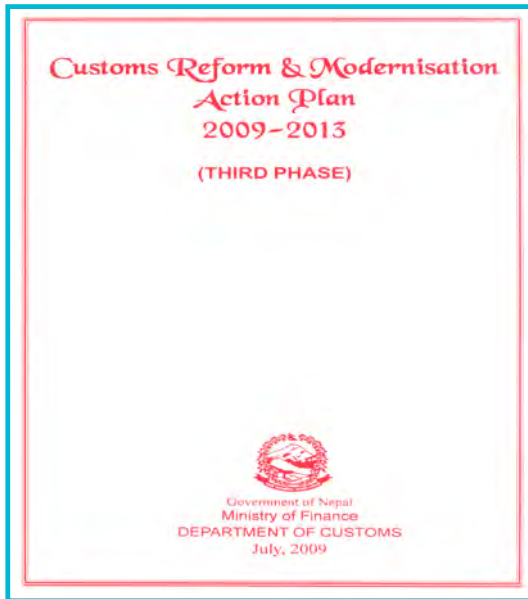




# Customs Reform and Modernization Plan (Fiscal Year 2021/2022-2025/2026) (English Edition)

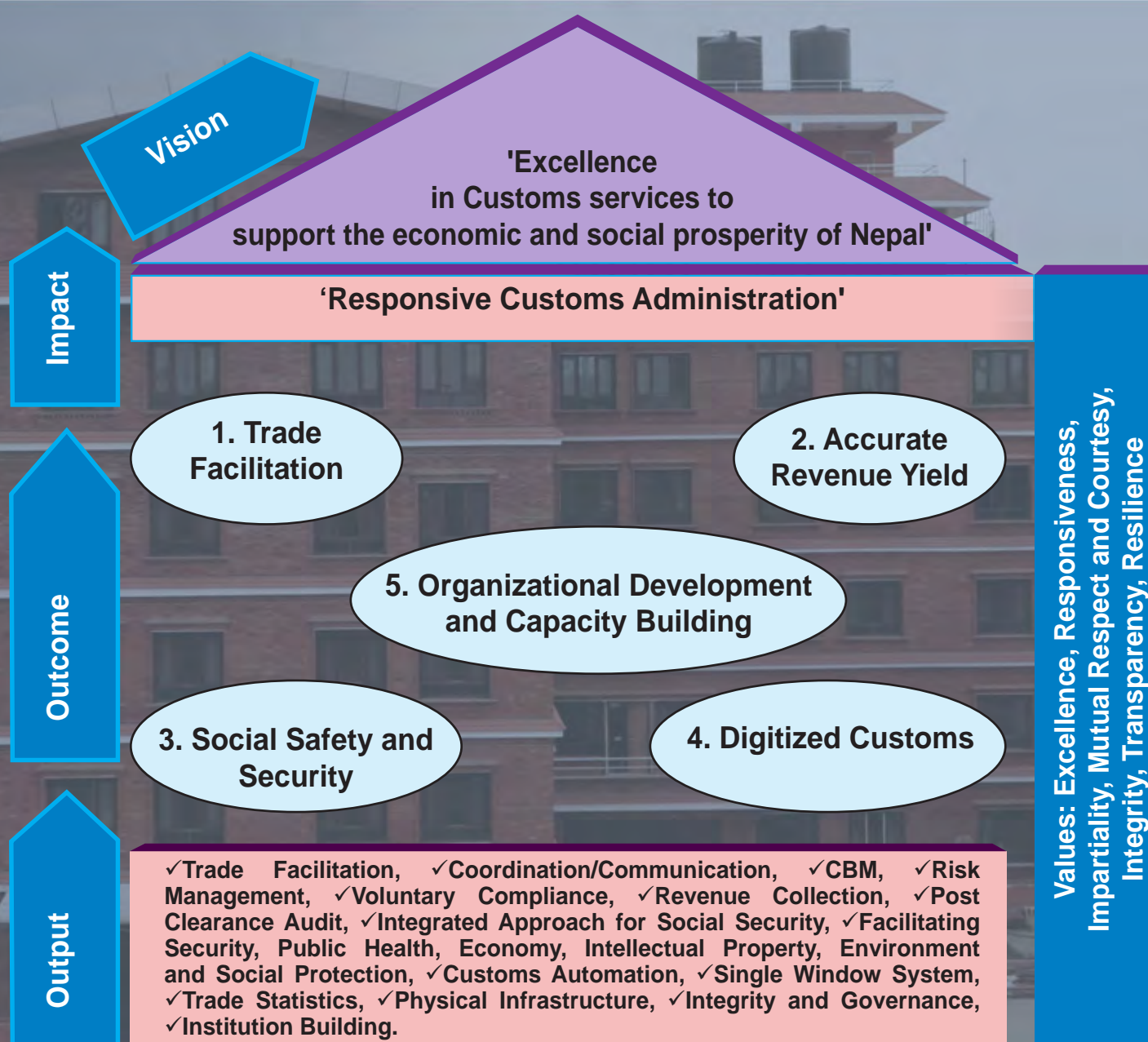


**Government of Nepal**  
**Ministry of Finance**  
**Department of Customs**  
**February, 2022**





# Customs Reform and Modernization Plan 2021-2026



Government of Nepal

Ministry of Finance

**Department of Customs**

February, 2022







# Government of Nepal Ministry of Finance

Singhadurbar, Kathmandu  
Nepal.

S. N.  
C. N. No.

## Message

It is a great pleasure to me that the Department of Customs has formulated the sixth phase of the five-year Customs Reform and Modernization Plan (2021/ 2022-2025/2026). Many achievements have been attained in the field of Customs reform through the implementation of the fifth phase of the Customs Reform and Modernization Plan (2017/2018-2020/2021). The sixth phase of the five-year Customs Reform and Modernization Plan will be implemented from the beginning of the Fiscal Year 2021/22 and I have taken it as an important step to give more impetus to the Customs reform in the coming days.

The Constitution of Nepal aims to develop a socialism-oriented, independent, and prosperous economy. In this campaign, revenue mobilization is indispensable to make the national economy self-reliant, independent and flourishing. The plan has been formulated with the context that a large part of the total revenue is being collected by the Customs administration, trade facilitation should play a supportive role in the promotion of industry and trade, and the responsibility of providing security to the society has to be borne by controlling the illegal movement of goods across the border. I am confident that the vision set by this reform plan "Excellent Customs Service for the Economic and Social Prosperity of Nepal" will be realized.

We have experienced in the past that successful implementation of the plan remains a challenge. I do observe the need to focus on formulating a realistic plan for Customs reform, including implementation of programs to ensure fair and transparent transactions, control unauthorized trade, and improve the overall economy by resolving the problem of under-invoicing in the Customs administration. Therefore, I urge all concerned to make arrangements for a regular monitoring system by developing an effective compliance mechanism from the very beginning of the implementation of the reform plan formulated by interacting with the stakeholders at different stages. The Ministry of Finance will remain committed to providing the necessary financial resources and assistance for the successful implementation of this plan and expect proactive support from the stakeholders and concerned staff in its implementation.

Finally, I would like to thank all those who are directly or indirectly involved in the planning process.

**Honorable Janardan Sharma "Prabhakar"**  
**Finance Minister**

**July, 2021**

*(Unofficial translation of the Nepali version.)*





# Government of Nepal Ministry of Finance

Singhadurbar, Kathmandu  
Nepal.

S. N.  
C. N. No.

## Message

The Department of Customs has implemented the Customs Reform and Modernization Plan in a phased manner for the last 18 years. I am happy that the Department is formulating and implementing the sixth phase of the five-year Customs Reform and Modernization Plan (2021/22-2025/26) to continue the work of Customs reform and modernization. I am confident that this plan, designed to address the achievements and challenges of the prior plans will help in further modernizing the Customs administration using the latest methods, technologies, tools and practices used in the global Customs system.

The Customs administration of Nepal will naturally have to fulfill multi-dimensional responsibilities in the coming days. It is important not only to collect revenue as specified by the law but also to ensure that good entrepreneurs do not face any hassles while implementing the legislation. We also have a responsibility to safeguard society by controlling illegal trade across the border and the movement of goods that harm public health and the environment. Similarly, it seems necessary to follow the universal principles of international trade, while fulfilling the responsibilities in accordance with the legislation of the country. If we address these challenges in a planned manner and move forward, this plan will prove to be a milestone on the path of Customs reform and modernization.

This Customs Reform and Modernization Plan is guided by the policy adopted by the Government of Nepal for investment promotion, protection of indigenous industries, export promotion, trade facilitation, control of revenue leakage, the capacity of revenue administration and infrastructure development and maximum utilization of information technology. I am confident of institutionalizing the operation of good practices prevalent in the field of Customs for the implementation of the aforementioned policies by providing services of the Customs administration through electronic methods, full implementation of the single window system, use of non-intrusive inspection equipment, maximum use of information technology, robust and effective audit-based control system and risk management, enhance competent investigation and voluntary compliance. I have felt the need for continuous monitoring as well as the coordinated efforts and responsibility of all the stakeholders and concerned staff for the successful implementation of the plan.

Finally, I would like to thank all those involved in the process of formulating this Sixth Customs Reform and Modernization Plan.

**Madhukumar Marasini**  
**Secretary**

**July, 2021**

*(Unofficial translation of the Nepali version.)*





**Government of Nepal**  
**Ministry of Finance**  
**Department of Customs**



Ref. No.

Tripureshwor, Kathmandu, Nepal.

## **Commitment**

Since 2003 AD, five plans have been completed for the modernization of Customs administration through planned development. The Sixth Phase of Customs Reform and Modernization Plan (2021/22-2025/26) is guided by the economic policy of the Government of Nepal, prior planned development experiences and international commitments. In the process of formulating the present plan, the suggestions received through participatory discussions and interactions with the concerned agencies of the Government of Nepal and private sector entrepreneurs have also been included.

This plan has adopted a long-term vision to provide excellent Customs services for the economic and social prosperity of Nepal and the goal to ensure responsive Customs administration. Similarly, the objective is to collect fair and accurate revenue by facilitating trade through the use of modern information technology tools, organizational development and capacity building and to increase the contribution of Customs in the supply chain and ensure social security. To attain these objectives, the Department of Customs will be committed accomplishing the specified results through the implementation of the fifteen outputs and the corresponding activities.

An implementation plan with results indicators has been provided for the successful implementation of this plan. The monitoring system will be developed from the initial stage of the plan implementation and operation will be ensured. After the implementation of the plan, the time and cost of international trade will be reduced, the automation system will be fully implemented in the Customs process and it will help to make the Customs administration of Nepal of international standards. I expect the active support of the concerned government agencies, Customs staff, private sector and development partners to implement of the plan a success.

I express my heartfelt gratitude to the Hon'ble Finance Minister for his invaluable guidance and inspiration in formulating the plan. I would like to express my gratitude to the Finance Secretary, Revenue Secretary, and the Chief of Revenue Management Division for their active participation in various discussions and interactions from the initial stage of the planning process. I would like to thank the Deputy Director Generals, Chief Customs Audit Administrator and Chief Customs Administrators, Directors of Department, Chief Customs Officers, Customs Officers, and other government officials for their special assistance in formulating the plan. I would also like to express my thanks to the members of the working group involved in the planning process, national and international experts and all the dignitaries who have made significant contributions by actively participating in the plan and supporting the plan. I would also like to express my special thanks to the Asian Development Bank and to the experts deployed for providing continuous support to the Customs Reform and Modernization Plan.

July, 2021

**Yamlal Bhusal**  
**Director-General**  
**Department of Customs**

*(Unofficial translation of the Nepali version.)*

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Government of Nepal  
Ministry of Finance  
Department of Customs



Ref. No.

Tripureshwor, Kathmandu, Nepal.

**Message from Director General  
for English Edition**

It is my great pleasure to recall that the Ministry of Finance has approved the Customs Reform and Modernization Plan (2021-26) in the Nepali version and commenced its implementation with effect from 16 July 2021. Honorable Mr. Janardan Sharma "Prabhakar", Finance Minister gracefully unveiled the Nepali version of the plan on the occasion of 70th International Customs Day (26 January 2022).

The Department of Customs has a long history of implementing the Customs Reform and Modernization plans since 2003, and this is the sixth phase of its successive initiatives. In the capacity of Director General, Department of Customs, I am immensely pleased to release the English Edition of the Customs Reform and Modernization Plan to assist in ensuring global access.

The Plan has followed the Results-Based Management module in a hierarchical order, i.e., Impact, Outcome, Output and Major Activities, which entails vital services provided by Customs and reflects its direct benefit to the beneficiaries and indirect benefits to the revenue sector as a whole measuring progress through the Objectively Verifiable Indicators.

The Plan has gone through a series of consultative processes in-house and with the stakeholders at the Headquarters and at the field level. In order to ensure the plan of implementation, the Department of Customs has launched an online CRM Monitoring system, which will steer the responsible section to continuously excel their efforts toward its implementation and enable the higher-level management to monitor the progress instantly. I am confident that this plan would help elevate Nepal Customs to a new horizon.

I express my gratitude to the Honorable Finance Minister and respected Finance Secretary for being kind enough to provide the message for the Nepali version. Further, I extend my sincere thanks to my predecessor Director General and the officials for their untiring effort to make the CRM Plan in Nepali version ready in due time. I am indebted to the Secretary General, World Customs Organization for motivating Nepal Customs to adopt strategic plans for Customs Reform and Modernization. I highly appreciate the Asian Development Bank's technical support right from the initial preparation to the release of this Customs Reform and Modernization Plan. I assure my utmost commitment to implement the Plan and sincerely request all to render their support in course of its implementation.

Thank you,

Mr. Kamal Prasad Bhattarai

Director General

February, 2022

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# Abbreviations

<b>AEO</b>	Authorized Economic Operator
<b>ADB</b>	Asian Development Bank
<b>ASYCUDA</b>	Automated System for Customs Data
<b>CBM</b>	Coordinated Border Management
<b>CITES</b>	Convention on International Trade in Endangered Species of Wild Fauna and Flora
<b>COs</b>	Customs Offices
<b>CPEIs</b>	Customs Procedure with Economic Impacts
<b>CRMP</b>	Customs Reform and Modernization Plan
<b>CRMSAP</b>	Customs Reform & Modernization Strategies and Action Plan
<b>CSD</b>	Clients Service Desk
<b>DOC</b>	Department of Customs
<b>HR</b>	Human Resources
<b>HRD</b>	Human Resources Development
<b>HS</b>	Harmonized System
<b>ICT</b>	Information Communication Technology
<b>ICP</b>	Integrated Customs Check Post
<b>ICD</b>	Inland Container/Clearance Depot
<b>IRD</b>	Inland Revenue Department
<b>IT</b>	Information Technology
<b>LAN</b>	Local Area Network
<b>MOF</b>	Ministry of Finance
<b>MOU</b>	Memorandum of Understanding
<b>NECAS</b>	Nepal Customs Automation System
<b>NNSW</b>	Nepal National Single Window
<b>TFA</b>	Trade Facilitation Agreement
<b>TFI</b>	Trade Facilitation Indicators
<b>TIA</b>	Tribhuvan International Airport
<b>TOR</b>	Terms of Reference
<b>TRS</b>	Time Release Study
<b>TSC</b>	Tariff Specification Codes
<b>TTP</b>	Trusted Traders Program
<b>WAN</b>	Wide Area Network
<b>WCO</b>	World Customs Organization
<b>WTO</b>	World Trade Organization





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## EXECUTIVE SUMMARY

With the emergence of the state in Nepal, Customs administration has existed in one form or another and Customs duty has been found to be the main source of state operation. During the *Lichhavi* period, there was an arrangement to determine the fee of the *DRANGA*<sup>1</sup> in various places and make the clearance by determining the fee for the goods sent out of the *DRANGA* or brought in the *DRANGA*. During the *Malla* period, many Customs posts and security posts were set up in important areas from *Tibet* to the *Terai* for Customs clearance and other security purposes. Even after *Prithvi Narayan Shah's* victory over the *Kathmandu Valley*, the method of collecting Customs duty was of two types, namely, *Amanat* (deposit) and *Izara* (lease). To institutionalize the Customs administration in Nepal, *Chandra Shamsher* had set up *Bazar Adda* (Market Offices) in the *Terai* and Customs in the hills and made arrangements for levying the same Customs duty on all. Even during the *Rana* period, Customs were collected from the contract system. After the advent of democracy, Nepal-India and Nepal-China signed trade agreements in the period up to the year 1961. During this period, Customs Offices were established near the southern and northern borders.

The year 1962 can be taken as the milestone of Customs reform. This year, the Customs Act, 1962 was promulgated to make the same kind of legal provision related to Customs. After this, the major achievements in the period up to the year 2003 include the establishment of the Department of Customs in 1965, the new Customs Regulations in 1970, use of the classification of goods as per the CCCN system formulated by the World Customs Organization from 1980/1981 onwards and use of the harmonized system from the year 1991/92, recognition of transaction value in Customs Act 1962 etc.

Five phases of the Customs Reform and Modernization Plan, which started from the Three-Year (2003/04-2005/06) Action Plan in 2003, has been implemented till July 15, 2021. Some important achievements in this period include the implementation of the WTO valuation agreement and formulation and implementation Customs Regulations, 2064 in accordance with the new Customs Act, 2007 covering few international best practices, formation of Trade Facilitation Committee in the DOC and Customs Offices, implementation of different modules of the Asycuda World (AW), operation of Dry Port Customs, Operation of Integrated Customs Check Post (ICP), post-clearance audit, the establishment of Customs reform and modernization section, the establishment of information technology section, removal of manuscript SAD and started issuing SAD through the electronic system, the establishment of risk management unit in the main Customs Offices, connected internet protocol camera in the Customs Offices and the DOC and started online monitoring of the clearance from the DOC through the internet protocol camera system, connected the DOC with the information network and started online monitoring and control of SAD in the Customs Offices, the establishment of client service desk, etc.

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<sup>1</sup> Trading towns

The Fifth Customs Reform and Modernization Strategy and Action Plan started in July 2017 has been completed on July 15, 2021. After the implementation of AW in Nepal, a solid foundation has been laid for automated Customs by implementing various modules during the Fifth Plan period and 99.8 percent of Nepal's trade has come under the scope of the AW system. The draft of the Customs Bill has been submitted to the parliament. The draft Customs Regulations are being prepared to comply with the proposed Customs Bill.

The Customs administration faces the challenge of ensuring the sustainability of reforms by advancing reforms in trade facilitation, revenue collection, illegal import and smuggling control, automated systems, physical infrastructure development, organizational development and capacity building. Amidst the challenges of a global pandemic such as the Covid-19 infection, the Customs administration is also facing the challenge of ensuring the integrity of the supply chain. Finally, the Customs Reform and Modernization Plan (2021-2026) has been formulated to transform the Customs administration of Nepal into an international level Customs administration. The plan is guided by the accepted norms and best practices of international Customs, maximize the use of information technology and facilitate trade, control smuggling and reduce revenue risk, collect fair and accurate revenue, monitor and control illegal movement of prohibited and controlled goods across borders through appropriate organizational structure and efficiency.

The vision of this plan is 'excellence in Customs services to support the economic and social prosperity of Nepal'. The professional relations of the Customs will be based on the values of excellence, responsiveness, impartiality, mutual respect and courtesy, integrity, transparency, and resilience in operations. The results framework is structured under impact, objective, outcomes, and outputs.

The five outcomes of the plan are trade facilitation, fair and accurate revenue yield, social safety and security, digitized Customs, and organizational development and capacity building. There are fifteen outputs under the outcomes, they are trade facilitation, coordination/communication among the stakeholders, coordinated border management, strengthening risk management, voluntary compliance, fair and accurate revenue collection, effective post-clearance audit, implementing the policy and procedures in an integrated way for social safety, and facilitating the national safety, public health, economy, protection of intellectual property, environment, and social security, extension of the automated system, development, and extension of the national single window, management of foreign trade statistics, reforms in the physical infrastructure, integrity & Customs governance, strengthening management capacity,.

For the implementation of the plan, an implementation plan with a series of results chain with a detailed action plan have been formulated in a way that aligns with the results of the outcomes and outputs. Activities have been identified to implement all the outputs and tasks that have been identified to implement all the activities including the time and cost to complete all the tasks.

The implementation of the plan will reduce the time taken for the goods to enter the Customs premises and leave the Customs premises. The number of documents currently submitted for import and export will be reduced. The improvement in voluntary compliance will

reduce the ratio of additional duty and fines to the collection of total Customs revenue and increase fair and accurate revenue collection. Passenger and passenger goods checking equipment will be installed in the passenger lanes of main Customs Offices and made operational. X-rays, scanners, and other equipment will be connected to the main Customs Offices. Thematic resource persons will be prepared in the areas of classification, valuation, risk management, automation, Customs reform and modernization, and trade facilitation. Entrepreneurs will have access to services in the automated system of all Customs procedures. Customs revenue payment will be electronic in all the Customs Offices with Nepal Customs Automation System and banking facility. Paperless clearance will be implemented in the Customs Offices. This will increase traders' satisfaction and the overall OECD's Trade Facilitation Indicators' data from the current 0.7 to 1.3.

The estimated cost for the implementation of the plan is around Rs.11.34 billion or US\$ 961 million. Financial resources for the implementation of the plan will come from the Government of Nepal and development partners. The results and activities of the Customs Reform and Modernization Plan will be linked to the monitoring process of the DOC and Customs Offices.

It is expected that the revenue policy will be in line with the Customs priorities, laws enacted and implemented following the provisions of the Revised Kyoto Convention and Customs-related Trade Facilitation Agreement, and cooperation of the related agencies will be maintained in the proper organizational restructuring for the implementation of the plan, and support of the private sector and development partners will be maintained for the successful implementation of the plan.







## CHAPTER 1 – HISTORICAL BACKGROUND

### 1.1 DEVELOPMENT OF THE CUSTOMS ADMINISTRATION

With the emergence of the state in Nepal, the Customs administration has existed in one form or another. In ancient times, Customs duty was the main source of operation of the government. Historical evidence of the use of the word "Customs" is not available before the *Licchavi* period. One historian *Dhanbajra Bajracharya*, while interpreting the *Chapagaon* inscription of the *Licchavi* king *Shivadev*, states that the word "Customs" was used at that time. At that time, wherever there were *Drangas* (trading towns), the name "Customs" was added. The flourishing of trade with India and Tibet during the *Licchavi* period has been confirmed by fifth-century records and the Chinese narrative of *Silva Levi*. The king used to decide himself whether to charge Customs duty or not. Some of the royal decrees of that time were inscribed on the stone in the respective areas to make it transparent to the people. During this period, *Drangas* were set up at various places in the state, and along with those *Drangas*, tariff stalls were established. It seems that there was an arrangement of *Shaulkik* to determine the fee for the goods to be sent out of the *Dranga* or to bring the goods inside the *Dranga*.

During the *Malla* period, Nepal's trade with India and Tibet was flourishing. At this time, the leading person working in the field of revenue and other economic transactions was called *Bhandelnayak* or *Bhandagarik* as cited in an archive of BS 1393 (1335 AD). During the *Malla* period, Customs posts and security posts were set up in important areas from Tibet to the Terai for Customs clearance and other security purposes. The *Capuchin* priests cited that there was a Customs office in *Nesti* when coming from *Kuti* and in *Parsa* and *Hetauda* when coming from *Betiya* in India. In the latter part of the *Malla* period, Nepal was divided into more than fifty states and the *Malla* kings had their own central Customs Offices. Even then, since the main source of income for the king and the state was Customs, the *Malla* kings made policies on how to collect Customs. At that time, Customs were collected from government employees at the center and from contractors in areas outside the center. Customs policy also varied from state to state.

After *Prithvi Narayan Shah's* conquest of the Kathmandu Valley in 1767/68 AD, the modern era is believed to have begun in the history of Nepal. *Prithvi Narayan Shah* made Kathmandu the capital and started conducting all the work of state administration from here. *Prithvi Narayan Shah* had adopted a policy of protecting Nepal's trade with Tibet from British India and preventing the British from entering Nepal. *Prithvi Narayan Shah* and *Bhimsen Thapa* had adopted a policy of increasing the export of goods from Nepal and discouraging the import of foreign goods into Nepal. In the early *Shah* period, the focus of the kings was more on state unification than trade. As in the *Malla* period, the system of collecting Customs duty at this time was of two types namely *Amanat* (deposit) and *Izara* (contract).

During the Jung Bahadur period, there was a Customs Office at the center, which collected Customs duty on goods coming from *Raxaul* to Kathmandu. Customs posts were set up at *Kuti*, *Kodari*, *Rasuwadaghi*, *Timure Syaphru*, and other places to collect Customs duty on exports and imports from the north. Revenue from *Bhot* Customs accounted for a large share of the country's total revenue. *Chandra Shamsher* had institutionalized the Customs administration in Nepal. In his time, *Bazar Adda* (market offices) was established in the Terai and Customs in the hills and the

same Customs duty was levied on all. During the *Rana* period, Customs and market duties were also levied on the goods of internal trade through a contract system. Customs duty was levied through *Izara* and *Amanat* systems. For this, Kathmandu *Goshwara* Customs, *Matatirtha Chhoti* Customs, and *Chisapani Gadhi* Customs used to work on *Amanat*. Even at this time, the main source of revenue was Customs duty.

After the end of the *Rana* rule in 1949 AD, Nepal's share of foreign trade with India began to increase. Trade agreements were signed between Nepal and India in 1950, 1960, 1971 AD, and beyond. Similarly, trade agreements were signed between Nepal and China in 1956, 1968, 1974, 1977, 1980 AD, and beyond. These treaties organized and expanded trade between the two countries. According to the trade agreement signed with India in 1950 AD, Customs Offices were established in five places near the Indian border, including *Biratnagar*, *Janakpur*, *Birgunj*, *Bhairahawa* and *Nepalgunj* in 1951 AD. To manage the Customs administration, a temporary Tax Collection Act was issued in 1954 AD. In the course of organizational reform of the Customs administration, the *Bhansar Adda* (Customs station) and the *Bazar Adda* (market offices) were merged on July 24, 1955, and the main Customs Offices and Sub-Customs Offices were divided into three categories namely first, second, and third based on their transactions. Also, the Customs Commissioner's Office was established at the center in 1956 AD to carry out all the Customs-related work done by the then Ministry of Finance. In September 1958 AD, the Customs Commissioner's Office was abolished and the Customs and Excise Department was established. The Nepal Revenue Service was also formed with the staff of the Customs and Excise Department. The arrangement of forming a Tariff Board and taking recommendations to determine the Customs tariff has also come into effect since this time. In 1960 AD, the Customs Tariff Rate Act was also promulgated. The international system of classification has been adopted for the clearance of goods from this time. The Government of Nepal has accomplished important work in the period from 1949 to 1962 AD to modernize the Customs administration and to organize it through organizational reforms.

A separate law on Customs did not exist till 1962 AD. Customs-related works were carried out by issuing *Sanad Sawal*, *Istihar*, *Khadga Nishan* from time to time. In 1962 AD, the 'Customs Act, 1962' was promulgated to amend and consolidate the separate *Sanad Sawal*, *Istihar*, *Khadga Nishan* of the Kathmandu Customs *Goshwara*, *Pahad* Customs and *Madhes Tarai* Customs Offices and the issues raised from time to time. This act was a milestone in the field of Customs administration reform. In 1965 AD, the Department of Customs and the Department of Excise were established separately. A new 'Customs Regulation, 1970' was also issued in 1970 AD to implement the Customs Act effectively. The Customs applied the CCCN system formulated by the World Customs Organization in the classification of goods from 1979/80 onwards and introduced harmonized system from 1991/92. The transaction value of the goods was included in the Customs Act for the first time by making the seventh amendment in the Customs Act 1962. Although this Act was being amended from time to time, new Customs Act and Regulations were issued in 2007 AD to enable the GON to fulfill the commitments made at the international level and to make the Customs administration systematic, transparent, and accountable to make the international trade safe and easy. In addition to the various trade facilitation measures, the Act fully adopts the WTO valuation system. The Customs administration has an important role to play in the development of the national economy, revenue collection, trade facilitation, and protection of society, the Customs Reform and Modernization Plan was initiated in 2003 AD considering its need for planned development.

## 1.2 PLANNED DEVELOPMENT OF THE CUSTOMS ADMINISTRATION

The Department of Customs (DOC) has gradually changed its traditional role and made the management more efficient, transparent, and service-oriented. In addition to revenue collection, the Customs administration has been introducing timely improvements in its role through planned development in line with the changes in trade facilitation, development of information technology, control of illicit trade, communication with internal and external stakeholders, cooperation and promotion of liberal economy.

The Customs has been gradually moving forward to implement its international commitments by enacting the principles of the Revised Kyoto Convention in the law, which is a roadmap for Customs reform and modernization. The DOC has been incorporating the provisions of the WTO TFA Agreement, the Revised Kyoto Convention and the SAFE Framework of the WCO within the CRMP. The modernization of Customs administration covers the principles of risk management, audit-based controls, the maximum use of information technology, cooperation with other border agencies, other administrations, and the private sector, and the adoption of international best practices. The government of Nepal (GON) has been implementing various programs for the institutional strengthening of the Customs management to enable it to implement Nepal's international commitments and improve revenue collection.

The campaign of the Customs Reform and Modernization Plan, which started from the Three-year (2003-2004 to 2005-2006) Action Plan in 2003 AD, has completed eighteen years. The achievements of the five reform plans implemented so far are summarized below:

### 1.2.1 First Customs Reform and Modernization Action Plan (2003/04-2005/06)

This was the first plan of the CRMP. As a result of the implementation of this plan Improvement in the valuation system, simplification of Customs and harmonization of Customs procedures, development of physical infrastructure, risk analysis, integrity in Customs, improvement in passenger clearance procedures were achieved.

### 1.2.2 Second Customs Reform and Modernization Action Plan (2006/07-2008/09)

Some important milestones were achieved after the implementation of the second Customs Reform Plan. The major achievements of the plan were the implementation of the WTO Valuation Agreement and preparation of Customs Act covering some international best practices, software developed for valuation database to simplify the valuation system, international price index made available to different Customs bi-monthly, formed the Trade Facilitation Committee at Customs Offices, established separate DOC web page, compiled and published circulars related to the Customs, mobile scanner installed at the dry-port, mobilized equipped flying squads, initiated Customs clearance within two hours, prepared and implemented performance indicators, etc.

### 1.2.3 Third Customs Reform and Modernization Action Plan (2009/10-2012/13)

The major achievements under the action plan were ASYCUDA rolled out to *Mechi, Tatopani, Krishnanagar, Gaur, Dry-port and Nepalgunj* Customs, implemented Broker Module and Risk Management (Selectivity Module) at TIA Customs, the agreement signed for the construction of ICP in *Biratnagar and Birgunj*, Customs, operated Dry-port at *Sirsiya, Parsa*, Post Clearance Audit started at the Department of Customs, etc.

#### 1.2.4 Fourth Customs Reform and Modernization Action Plan (2013/14-2016/17)

The important achievements under this action plan were the established CRM Section and Information Technology Section at the Department of Customs, completed preparation for the Accession to the Revised Kyoto Convention, removed hand written declaration and introduced the electronically generated SAD, expanded the Broker Module to 10 Customs, extended the ASYCUDA in 5 more Customs, namely *Gaur, Jaleswor, Janakpur, Sunsari, and Sarlahi*, established the Customs Intelligence Unit and Risk Management Committee in the DOC, established Risk Management Units in the main Customs, implemented risk-based clearance (Selectivity Module) in 6 main Customs, harmonized the working hours at the border Customs in both countries, established a separate Post Clearance Audit Office, initiated the construction of the Integrated Check Posts, implemented the Performance Based Incentive System at Customs Offices, ten Customs connected by the dedicated fiber link, deployed the Internet Protocol Camera (IP Camera) Monitoring System at 4 Customs and Department of Customs, established Online Monitoring System at 10 Customs through Wide Area Network (WAN) linking Department of Customs, established client-friendly units in the DOC, *Biratnagar, Birgunj, Bhairahawa, Mechi* and Tribhuvan International Airport Customs, developed 5 Modules to complement ASYCUDA clearance modules i.e. Agent's Module, Risk Management System, Valuation system, Data Warehouse, and Passenger Clearance System.

#### 1.2.5 Fifth Customs Reform and Modernization Strategies and Action Plan (2017/18-2020/21)

In this plan period, a solid foundation has been laid down to automate Customs by implementing various modules after the implementation of ASYCUDA World (AW) in Nepal. So far, AW has implemented a selection system in 13 Customs Offices, a cargo vehicle entry and exit control system in 8 Customs Offices, a valuation module in 24 Customs Offices, and a bank guarantee management system in 25 Customs Offices including implementation of the revenue collection module by the bank itself. In addition, the Goods Deposit / Seizure Management Module and Manifest Module has been installed at the Tribhuvan International Airport Customs Office. Mobile App has been functional at the *Birgunj* Customs Office. Similarly, 99.8 percent of Nepal's trade has come under the AW system. The issuance and renewal of the EXIM Code certificate required for import-export can be done through an automated process and the required revenue payment for the same can be done through electronic payment.

A draft of a new Customs Act has been tabled in the Parliament in line with the Customs-related provisions of the WTO Trade Facilitation Agreement (TFA) and the Revised Kyoto Convention standards of the WTO. Similarly, formulation of the draft of Customs Regulations is ongoing to comply with the proposed Customs Act.

Risk Management Framework and "Standard Operating Procedure" have been formulated and implemented to make risk management effective in the Customs and execute risk-based clearance system.

A new building of the DOC and Tribhuvan International Airport Customs Office has been constructed and brought into operation. Similarly, buildings have been constructed and are in operation in the *Tatopani* Customs Office, *Sati* Customs Office, *Kailali* Customs Office, and *Jaleswor* Customs Office. In addition, Integrated Customs Check Posts (ICP) of *Birgunj* and *Biratnagar* have come into operation.



Modern machinery and equipment have been installed in the laboratory at the Customs Department. The Customs Laboratory of Nepal can scientifically check the goods to solve the problem of classification and valuation of the goods coming for Customs clearance.

Entrepreneurs have been benefitted from the implementation of the Advance Rulings. Time Release Study of three Customs Offices has been completed and work has been started to reduce the Customs clearance time. A performance-based information management system has been implemented in the Customs. The Customs has carried out an 'Integrity Perception Survey' with 740 participants, including officials of private sector umbrella organizations, exporters/importers, and Customs officials with the support of the World Customs Organization (WCO). Ten Customs Offices have formulated and implemented a Strategic Plan. Nepal National Single Window System has been introduced. Relations with trade partners have improved through mutual cooperation. During the same period of the plan, an agreement has been reached with the Customs Administration of China on mutual assistance in the field of customs and similar agreements have been initiated with India and Bangladesh.

Similarly, more important achievements have been attained in this plan period as compared to the previous plans. Some activities are being implemented and some of the important activities that could not be completed in the plan period have been included in the forthcoming Sixth Plan.



## CHAPTER 2 – CUSTOMS REFORM AND MODERNIZATION PLAN (2021/2022-2025/2026)

### 2.1 BACKGROUND

The Customs administration has formulated and implemented five Customs reform plans since 2003 AD. Significant achievements have been made in course of the planned development in Customs reform over the past eighteen years. New Customs Act and Rules, 2007 have been issued to adopt the WTO valuation system and make international trade easier and safer. Nepal has incorporated the provisions of the Revised Kyoto Convention of the World Customs Organization and the Trade Facilitation Agreement of the World Trade Organization in its new Customs Bill. The Customs Bill has been tabled in the Federal Parliament to implement the provisions of the convention and the agreement on Customs. To make the revenue collection realistic, a detailed information network has been established and carried out online monitoring of the valuation system on the clearance of goods from the Customs Offices from the center, implemented the AW and Nepal National Single Window system to make maximum use of information technology, constructed Integrated Customs Check Posts and dry ports and brought into operation for physical infrastructure development, improving the organizational structure of the customs and it is being transformed into an officer-oriented Customs administration, and provided national and international training for capacity building.

### 2.2 RATIONALE FOR CRMP 2021-2026

Against the backdrop of qualitatively increasing volume of international trade, the Customs administration has a responsibility to maintain a minimum level of physical verification at the clearance through the use of risk management techniques and to facilitate trade by reducing the cost and time of the traders, on the other hand, it is important to pay equal attention to revenue collection and social society. In addition, the Customs administration faces the challenge of accelerating and sustaining reforms in the trade facilitation, realistic valuation of goods, revenue collection, smuggling and illegal import control, automation system, physical infrastructure development, organizational development and capacity building.

There is also the challenge of ensuring supply chain and introducing cross-border e-commerce as an opportunity in the event of a disaster and pandemic such as the Covid-19 outbreak. For this, the DOC should make the clearance process paperless, reduce the time required for clearance, reduce the number of documents currently required for clearance, implement electronic payment and establish a fully automated system to provide the facility to submit all documents electronically.

The Customs administration should also focus on Customs control measures, social security and safety, health, environment and consumer protection. Fair and accurate Customs revenue should be collected by controlling revenue leakage and smuggling by installing and operating X-rays, scanners, and other equipment in the Customs Offices. During this period of the plan, the main task of the customs will be to implement the new Customs Act and Regulations. The Sixth Plan has been formulated to continue the planned development of the Customs reform by addressing the existing challenges harnessing the achievements of the Customs administration in the past as an inspiration and opportunity.

## 2.3 VISION

'Excellence in Customs services to support the economic and social prosperity of Nepal' will be the vision of the plan. For this, the priority of the Customs will be to create a conducive economic working environment to ensure economic growth and development-friendly Customs policy and social security with the commitment to provide excellent Customs services by reducing the time and cost of the entrepreneurs.

## 2.4 VALUES

The Customs Administration shall establish professional relations with the business community, general public and other organizations based on the following values:

**Excellence:** The Customs staff will perform their job with a sense of service, dedication and excellence.

**Responsiveness:** The DOC will be responsive and transparent in facing and overcoming challenges resourcefully and with enthusiasm and passion for achieving the best possible results towards nation-building.

**Impartiality:** The operation of the Customs will be guided by fairness and impartiality.

**Mutual Respect and Courtesy:** Nepal Customs' working environment will be based on mutual respect and courtesy.

**Integrity:** The Customs officials would demonstrate high moral standards in all facets of their work to ensure objectivity, fairness, transparency and uphold public interest over personal interest.

**Transparency:** The DOC will demonstrate transparency in its interactions and operations to the greatest extent possible with maximum utilization of Information Technology (IT).

**Resilience in Operations:** Implementation of safe and orderly procedures using new technology in coordination and cooperation with other government agencies and the private sector during disaster by the DOC will help keep the supply chain intact.

## 2.5 RESULTS

The CRMP results framework is given below:

### 2.5.1 Impact

The Impact (Goal) of the CRMP is to establish a **"Responsive Customs Administration"**. The aspiration of the CRMP 2021-2026 will be 'Customs recognized as a modern administration that is responsive to the needs of the 21st-century traders'. The Customs procedures are directed towards paperless clearance to attain the set results. Similarly, the aim is to provide maximum satisfaction to the service recipients by improving trade facilitation.

### 2.5.2 Objective

The objective of this plan is to facilitate trade through the use of modern information technology tools, to collect fair and accurate revenue and increase the contribution of the Customs in the supply chain and guarantee social safety.

### 2.5.3 Outcomes

The Custom has set five themes 1) Trade Facilitation, 2) Fair and accurate Revenue Yield, 3) Social Safety and Security, 4) Digitized Customs, and 5) Organizational Development and Capacity Building; fifteen outputs under the five themes, activities, and tasks for all the outputs and objectively verifiable indicators for the five themes and outputs to accomplish the desired results. A brief description of the set Outcomes is given below.

#### **Outcome 1. Trade Facilitation:**

***Facilitated import and export procedures to make it faster, cost effective and more predictable.***

Trade facilitation refers to the avoidance of unnecessary trade-related constraints in the Customs. Appropriate control methods will be implemented by adopting modern technologies and measures in line with international practices to remove barriers related to trade. The Government of Nepal has drafted legislative provisions and the appropriate measures and standards of the WTO TFA, General Annex of RKC, ATA Convention, Istanbul Convention, TIR Convention, WCO Immediate Release Guidelines and other international conventions for trade facilitation and submitted to the federal parliament. Similarly, the new Customs Regulations under preparation aim at reducing the number of documents required for Customs clearance including the provisions for the implementation of the new Customs Act.

To contribute to the achievement of the above outcome, the focus will be on the below-given areas.

- ❖ Promote compliance with the law to facilitate legitimate trade.
- ❖ Delays and duplication in the international supply chain such as the need to file papers and physical tests repeatedly will be reduced.
- ❖ Mutual cooperation will be strengthened between the Customs administration and traders and Customs and other government agencies to develop a justified and beneficial mutual partnership.
- ❖ The Customs Administration will foster trade facilitation and Customs policy reform through the organizing meetings and interaction programs between the border agencies at the central and local levels.
- ❖ Joint work, policies, programs and activities will be developed for the Coordinated Border Management (CBM). CBM will be formulated and implemented by the Customs administration with other border agencies to bring coherence and simplification in border procedures and to improve trade facilitation by eliminating duplication.
- ❖ Risk management will be effectively implemented by adopting international standards and best practices.

By improving the trade facilitation, the average time of the release of goods, from the time the goods enter the Customs yard to the time they leave the Customs yard, will be reduced by at least 3 hours as compared to the average figure of the baseline survey. The number of documents required for import and export will be reduced by 2 in the import and 1 in the export.

After approval of the Customs Bill prepared in accordance with the General Annex of the RKC and the provisions of the WTO Trade Facilitation Agreement to facilitate legitimate trade, the focus of the Customs will be on implementing the Customs Act and Rules. Similarly, assessment of the implementation of the Advance Rulings, implementation of the provisions of the authorized

business person, time-release study, review of the implementation status of Revised Kyoto Convention and Trade Facilitation Agreement, effective operation of client service desk and promoting the implementation of the provision of the expedited shipment will be carried out to implement this outcome.

Nepal Customs Automation System will be further enhanced for risk management while clearing the goods at the Customs. Selectivity lanes (red, yellow, blue, and green) will be operated at the main Customs Offices. At least 80 percent of the imported goods will be cleared through yellow and green lanes.

## **Outcome 2. Fair and accurate Revenue Yield:**

### ***Increased Fair and accurate revenue collection through improved Customs law and its compliance.***

Recognizing the emerging trends of globalization, the proliferation of regional trade agreements and expanding trade, Customs administrations are required to make a concerted effort for fair, effective and efficient revenue collection. The process of efficient and effective collection of revenue has become an even greater priority both from the Customs and trade point of view. Reform of Customs administration will be at the heart of strengthening revenue mobilization in this phase of the Customs reform and modernization. All the efforts of the DOC will strive for the efficiency and effectiveness of revenue collection in compliance with rules, standards and guidelines laid down in relevant international agreements, conventions and supporting tools and instruments.

To contribute to the achieve the above outcome, the focus will be on the below-given areas.

- ❖ Legal provisions related to valuation, goods classification, origin and other revenue related areas will be implemented appropriately for fair revenue collection.
- ❖ Voluntary compliance at the Customs will be enhanced through the blending of corrective and law enforcement measures at the desired level.
- ❖ The Reliability Audit (Post Clearance Audit) will be made effective based on its credible records and trade records after the importer imports the goods and completes the Customs clearance.

To increase the revenue collection from the implementation of the Customs Reform and Modernization Plan, the annual revenue target of the Customs offices will be determined based on research and study. Information on the Customs clearance will be shared with the Customs across the border.

Along with the voluntary compliance, exporters and importers will be aware of their rights and obligations, which will increase the right level of overall compliance. Arrangement for transportation of cargo by the sealed container will be encouraged.

For Fair and accurate revenue collection, the Customs valuation of the goods will be effective and based on transaction value. A study on the effect of the Customs Revenue Exemption will be completed and reviewed accordingly. The Post Clearance Audit will be linked to the blue lane to make it more effective.

### **Outcome 3. Social Safety and Security:**

***Adopted strategies and other measures for surveillance and other types of control over the movement of goods, means of transport, and transport equipment (containers, pallets, crates) to prevent illegal trade and trafficking of harmful items.***

In addition to trade facilitation and revenue collection, globally accepted integrated policies and procedures will be formulated and enforced to ensure social security. Effective tools and information will be used to facilitate the international movement of goods and passengers and to control illegal activities.

The Customs administration will be more proactive to mitigate serious threats to the security and safety of people through the proliferation of weapons and materials of mass destruction, traffic of small arms and explosives, and illicit diversion of dual-use goods.

To contribute to the achievement of the above outcome, the focus will be on the below-given areas.

- ❖ Passenger lanes will be developed with the installation of non-intrusive inspection equipment in the major Customs Offices and the laboratory of the Customs will be modernized.
- ❖ The functions of the DOC will be focused on social safeguard. The non-regulatory functions will mainly be focused on five areas i.e., security, public health, economy, environment and society.

Passenger lanes will be functional by installing equipment in the passenger lanes of 12 Customs Offices for the clearance of passengers and belongings thereof. The coordination of Customs will be strengthened to control illegal activities as well as smuggling at the border. To assist in risk analysis of imported and exported goods, information will be received before the goods arrive at the Customs and Advance Passenger Information System (APIS) will be introduced at the international airports.

### **Outcome 4. Digitized Customs:**

***Automated all of the Customs clearance procedures.***

The Customs administration has implemented Nepal Customs Automated System (NECAS) to automate the Customs clearance. This system will make maximum use of the facilities available in AW, as per the plan, to make the Customs fully automated. Automated systems are created on a modular basis. It covers the clearance process of the major Customs offices in Nepal. The Nepal Customs Automated System covers most of the export, import, and transit procedures that have to be completed in accordance with the Customs law.

At the same time, the Nepal National Single Window System, developed to enable the issuance of licenses, permits, certificates and others (LPCO) required for international trade, will be implemented. All government agencies and the private sector involved in international trade will be affiliated with this system.

To contribute to the achievement of the above outcome, the focus will be on the below-given areas.

- ❖ Appropriate information technology infrastructure will be developed to facilitate trade and implement Nepal Customs Automation System in 29 Customs Offices,

- ❖ Implementation of the Nepal National Single Window System will be extended to provide all the information related to import, export, and transit to all the parties related to international trade and transit all at once and at the same point of entry.
- ❖ The DOC will be developed as the national focal point for foreign trade statistics and foreign trade statistics will be automated and published regularly.

The efficiency and effectiveness of the overall Customs management system will be enhanced by expanding the online clearance enabling the entrepreneurs with access to the Customs clearance procedures. Customs revenue collection will be electronic in all the Customs Offices with AW and banking facilities. Customs automation and data management will be enhanced through the processing of most of the declarations (export and import). Document clearance in the Customs will be transformed to the Paperless Customs Clearance in the designated Customs offices by making arrangements for physical inspection and document checking by the staff separately.

Nepal National Single Window System and Nepal Customs Automation System will be interfaced. All the concerned bodies involved in international trade will be affiliated with the Nepal Single Window System. Nepal National Single Window System will be developed as an integral part of the foreign trade by expanding it to all export and import points.

### **Outcome 5. Organizational Development and Capacity Building:**

#### ***Improved Customs efficiency through restructuring the Customs organization.***

The Customs intends to develop the organization to promote and implement modern Customs standards, procedures, and systems. The DOC has been continually reforming its organizational capacity. The next course of action will be towards enhancing the competitiveness of the Customs administration through organizational reforms.

To contribute to the achievement of the above outcome, the focus will be on the below-given areas.

- ❖ The physical facilities of the Customs will be improved to ensure the implementation of modern Customs administration and to provide a modern and efficient working environment.
- ❖ Morale will be boosted through the development of a good organizational culture and the image of Customs will be enhanced by improving its credibility and fulfilling its obligations towards society.
- ❖ The Customs administration will be developed as a professional entity based on integrity and knowledge, to ensure its sustainability, to improve the managerial capacity and leadership of the Customs, to strengthen the planning and management capacity, and to focus on change management while carrying out these reforms.

Mobile x-rays, scanners and other equipment will be installed in the main Customs with physical infrastructure facilities and scanners and other equipment will be installed in other main Customs Offices. At least 5/5 thematic resource persons will be prepared in the field of classification, valuation, risk management, automation, Customs reform and modernization and trade facilitation among the staffs who have developed capacity from the Customs.

Necessary infrastructure and physical facilities will be developed in the major Customs Offices. Public procurement will be strengthened at the Customs.



Personal performance indicators of the staff will be developed to enhance the integrity of Customs and the results will be integrated with the Annual Performance Appraisal of staff.

Human Resource Management Plan will be reviewed including short term, medium-term and long-term capacity development plan. Capacity will be enhanced based on an assessment of needs of Customs staff and stakeholders. A new organizational structure will be prepared by thoroughly analyzing the administrative and working capacity of the technical sections.

The Results Framework and Implementation Plan of the CRMP is given in Annex 1 and 2.

#### **2.5.4 Strategies to attain the outcomes**

- ❖ Increasing the use of modern technology and equipment by making necessary policy and legal reforms for trade facilitation.
- ❖ Setting functional indicators for revenue collection to collect Fair and accurate revenue.
- ❖ Strengthening the social safety by maintaining a balance between trade facilitation and control.
- ❖ Promoting the smart Customs by maximum use of information technology through sustainable management of all possible modules of AW and implementation of the Nepal National Single Window System.
- ❖ Conducting a study on organizational development, organization and management to build the capacity of overall Customs administration.

#### **2.5.5 Challenges and opportunities**

There are the following challenges and opportunities to achieve the aforementioned outcomes.

##### **A. Challenges**

##### **1. Maintaining an effective balance between trade facilitation and regulatory agencies:**

- ❖ Maintain an effective coordination between border agencies, especially customs and other regulatory bodies.
- ❖ Strengthen the legal structure and administrative capacity of the Customs to maintain an effective balance between trade facilitation and regulatory control.

##### **2. Adhering to the standards of the World Trade Organization and the Revised Kyoto Convention:**

- ❖ The operation of Customs should be regulated by the Customs Act, Customs Regulations, Financial Act and other legal provisions. Address questions of the entrepreneurs about the simplicity, completeness, transparency and predictability of these legal provisions.
- ❖ Make the Customs procedures simple and streamlined through the adoption of risk management, use of information technology, and simplification and uniformity of Customs procedures through simplification and harmonization of the Customs laws.

##### **3. Restructuring the Customs structure to embody the concept of automated Customs:**

- ❖ The DOC is adjusting the positions through timely organizational restructuring. Restructure the structure of the Customs through an in-depth study of the structure of technical and functional sections of the Customs to give concrete form to the concept of automation.



#### **4. Strengthening the Customs public procurement:**

- ❖ Give priority to the procurement of minimum equipment required in the Customs Offices in accordance with the public procurement plan by building the capacity of the Customs human resources in procurement.

#### **5. Building HR capacity:**

- ❖ The Customs administration is losing its professional staffs with the current government transfer and retirement policy. The integration of resources available from different sources such as government and development partners are necessary to scale up capacity building initiatives.

#### **6. Making the Customs valuation realistic:**

- ❖ Develop infrastructure and adopt appropriate valuation automation modules to comply with the provisions of the WTO Valuation Agreement.

#### **7. Making audit-based control effective:**

- ❖ Post Clearance Audit is an effective medium to maintain a balance between trade facilitation and control. The PCA is conducted to verify the accuracy of all legislative requirements in the goods declaration. Implement the PCA effectively to properly manage the collection of Customs revenue and other taxes, and trade facilitation.

#### **8. Classify the goods properly:**

- ❖ To make proper declaration of goods in the Customs, the details of its brand, model, size, quality etc. should be declared correctly and the data management of international trade should be made credible and realistic, and revenue should be collected on its basis.

#### **9. Minimizing revenue leakage:**

- ❖ Illegal imports due to porous borders should be controlled.
- ❖ Control the revenue leakage by fully implementing the WTO valuation system, properly classifying the goods, effectively conducting the PCA, monitoring and coordinating with the regulatory agencies.

### **B. Opportunities**

The following opportunities are available with the Customs administration to address the above challenges:

- ❖ The new Customs Bill has been tabled in the federal parliament to ensure trade facilitation.
- ❖ Nepal National Single Window system has been developed and implemented, all the agencies involved in international trade can be linked on one platform.
- ❖ The workload of border checkpoints will be reduced by bringing the dry port at Chobhar of Kathmandu into operation.
- ❖ The automated system has been implemented in all the main Customs Offices.
- ❖ The organizational structure of the Customs is being made officer-oriented.
- ❖ Physical infrastructure has been developed in the main Customs Offices including the operation of Integrated Check Posts and Dry Port.
- ❖ Risk-based customs clearance system has the opportunity to further strengthen risk management.

- ❖ Valuation module has been operated to make the transaction value-based Customs valuation.
- ❖ PCA Office has been established.
- ❖ Coordination mechanisms are being mobilized at different levels to control revenue leakage.
- ❖ Cooperation from the development partners has been continuously received to implement the reform programs.

## 2.6 OUTPUTS AND ACTIVITIES

The following are the outputs to be attained for achieving the aforementioned outcomes and the activities to be implemented to achieve the outputs:

**Outcome 1. Trade Facilitation: Facilitated import and export procedures to make it faster, cost effective and more predictable.**

**Output 1. Facilitated legitimate trade in the Customs.**

The Customs has initiated steps to improve import and export processing in the Customs. The TRS recommendations have been gradually implemented to facilitate the Customs clearance procedures. The following activities will be implemented to facilitate the import and export process at the Customs to make it timely, cost effective and predictable:

### Activities

- 1.1 Formulate the new Customs Regulation for the implementation of the new Customs Act prepared in line with the provisions of the Revised Kyoto Convention and Trade Facilitation Agreement.
- 1.2 Formulate new Customs manual (Handbook) .
- 1.3 Review implementation status of the Customs related provisions of the Revised Kyoto Convention and Trade Facilitation Agreement.
- 1.4 Periodic review of the documentation requirements for the Customs clearance.
- 1.5 Assess implementation of the Advance Rulings to strengthen it.
- 1.6 Implement the provisions of the Authorized Business Persons.
- 1.7 Promote implementation of the provisions of the Expedited Shipments.
- 1.8 Conduct Time Release Study (TRS).
- 1.9 Develop policy and structure to facilitate export and import through cross-border e-commerce in accordance with national policy and international good practices.
- 1.10 Implement the sub-regional projects identified by SASEC Customs Sub-Group.
- 1.11 Adopt the principles and values of Gender Equality and Social Inclusion (GESI).
- 1.12 Ensure resilience in Customs clearance to maintain the supply chain in the event of disasters such as earthquakes, COVID-19 infection and other pandemics.
- 1.13 Activate the Client Service Desk (CSD) effectively
- 1.14 Make the export and import through postal parcels from the Foreign Post Customs Office safe and smooth.
- 1.15 Ensure the access of traders to all data and information of the Customs process to traders.
- 1.16 Propagate and orientate the policies related to automation to develop the ownership of the stakeholders in the implementation of automation.

## **Output 2. Promoted coordination, communication and cooperation between Customs and stakeholders.**

Nepal Customs recognizes the principle of partnerships and collaborations. Such partnership may be between Customs to Customs; Customs to Business networks; Customs and Other Government Agencies (OGA). The Customs has to be responsive to the inputs received from the stakeholder agencies, and should not encourage a non-tariff barrier. The Government of Nepal has signed a Customs Mutual Assistance Agreement (CMAA) with the Chinese Customs Administration. The process of concluding such an agreement with India and Bangladesh has begun. Director-General level talks between Nepal and India are held annually. Similarly, there is a provision to hold high-level talks between the Customs administrations of Nepal and the People's Republic of China and Bangladesh to facilitate international trade and resolve trade and Customs issues. The Customs has been organizing meetings with stakeholders, as necessary, at the central and field levels. The following activities will be implemented for promoting coordination, communication and cooperation with the stakeholders.

### **Activities**

- 2.1 Mobilize local and national Customs trade facilitation mechanism.
- 2.2 Collaborate among the agencies involved in the management of the supply chain at the border.
- 2.3 Establish coordination, cooperation and effective communication between the Customs administrations.
- 2.4 Exchange information on Customs clearance with neighboring Customs administration in advance.
- 2.5 Sign Customs Mutual Assistance Agreements (CMAA) with Customs administrations of trading partner countries.
- 2.6 Conduct Client satisfaction survey in the DOC and Customs Offices.
- 2.7 Coordinate and communicate with the agencies working in the border areas.
- 2.8 Intensify inter-Customs cooperation.

## **Output 3. Streamlined Coordinated Border Management (CBM)**

Coordinated border management regulates policy reforms and procedures to enhance coordination between national and international border agencies. The Customs administration has been collaborating with the agencies related to Customs and other border agencies in line with the concept of coordinated border management. The Customs has initiated this process by organizing meetings and interactions on trade facilitation and Customs policy formulation at the central and local levels. The following activities will be implemented to streamline the concept of Coordinated Border Management:

### **Activities**

- 3.1 Assume lead role by the Customs in coordinating border management among the agencies responsible for border management.
- 3.2 Promote mutual communication among the Customs administration, stakeholder agencies and the media.
- 3.3 Conduct Customs related education, awareness and corporate social responsibility programs in the border areas.

#### **Output 4. Strengthened Risk Management.**

Risk management determines the level of risk by identifying, analyzing and evaluating the risk of imported and exported goods. The scientific method of risk management in customs procedures and methods provides a solid basis for minimizing the potential risk of merchandise. Customs automation helps to make it possible to quickly compare and update the risk indicators by analyzing the details stated in the Customs declaration. The following activities will be implemented to strengthen Risk Management:

##### **Activities**

- 4.1 Prepare Risk Register and update it.
- 4.2 Prepare Risk Profile.
- 4.3 Prepare Risk Indicators.
- 4.4 Develop human resources for risk identification.
- 4.5 Update risk criteria in the Selectivity Module.
- 4.6 Extend Selectivity Module to additional Customs Offices.
- 4.7 Initiate Customs clearance from the blue lane (with the provision to conduct PCA).
- 4.8 Coordinate and exchange information with national and international intelligence agencies.

#### **Outcome 2. Fair and accurate Revenue Yield: Increased Fair and accurate revenue collection through improved Customs law and it's compliance.**

#### **Output 5. Promoted Compliance Management and Voluntary Compliance.**

Several reform programs will be initiated to strengthen Compliance Management. Further improvement programs are needed to develop a culture of voluntary compliance among the traders. The following activities will be implemented to promote Compliance Management and Voluntary Compliance:

##### **Activities**

- 5.1 Prepare a document of voluntary compliance criteria.
- 5.2 Enhance awareness of the stakeholders regarding voluntary compliance.
- 5.3 Implement voluntary compliance criteria.
- 5.4 Build institutional cooperation and collaboration with the stakeholders.
- 5.5 Monitor and evaluate the implementation of compliance criteria.
- 5.6 Implement the reward and punishment system.

#### **Output 6. Collected Fair and accurate revenue.**

Customs revenue collection at the Customs point has a significant contribution to revenue mobilization in Nepal. The following activities will be implemented for collecting Fair and accurate revenue:

##### **Activities**

- 6.1 Propose annual potential revenue target based on data analysis of international trade, Customs tariff rates and changes in the revenue policy.
- 6.2 Submit suggestions to adjust Customs rates in line with international commitments.
- 6.3 Submit suggestions for Customs tariff rates & export promotion and other policy suggestions.

- 6.4 Make a declaration of goods and correct classification proper.
- 6.5 Make the Customs valuation accurate.
- 6.6 Use the data obtained from the valuation module as an online valuation database.
- 6.7 Review and update the valuation procedures/manual to strengthen valuation.
- 6.8 Carry out the random check of goods based on risks to control revenue leakage.
- 6.9 Carry out direct monitoring through Wide Area Network (WAN) at the central level and Local Area Network (LAN) monitoring at the local level.
- 6.10 Promote the transportation of cargo in sealed containers.
- 6.11 Prepare and implement the seventh version (2022 version) of the Harmonized System.
- 6.12 Conduct a study on the consequences of Customs revenue exemption and submit it to the MOF for review.

#### **Output 7. Made Post Clearance Audit effective.**

Post Clearance Audit (PCA) is a powerful measure of controlling the potential risks of importers and exporters at different stages of their business. PCA or audit-based controls are measures by which the Customs satisfy themselves as to the accuracy and authenticity of declarations through the examination of the relevant books, records, business systems and commercial data held by persons concerned. The Customs has updated the manuals for Valuation & PCA to ensure that they reflect best practices, with interactions with the relevant stakeholders. PCA Office has conducted risk-based Post Clearance Audits on a minimal scale. The following activities will be implemented to make the Post Clearance Audit effective:

##### **Activities**

- 7.1 Conduct a study on the status of PCA implementation to strengthen the audit-based control.
- 7.2 Review organization structure of the PCA Office.
- 7.3 Revise the laws and procedures related to PCA.
- 7.4 Link the PCA with the risk management of the Customs by inter-agency coordination.
- 7.5 Develop risk indicators to select for the PCA.
- 7.6 Select and conduct PCA based on risk indicators to make the PCA effective.

**Outcome 3. Social Safety and Security: Adopted strategies and other measures for surveillance and other types of control over the movement of goods, means of transport, and transport equipment (containers, pallets, crates) to prevent illegal trade and trafficking of harmful items in the country.**

#### **Output 8. Implemented Customs policies and procedures in an integrated and coordinated manner to support social security and social protection.**

Terrorism, the proliferation of weapons and materials of mass destruction, trafficking of small arms and explosives, and illicit diversion of dual-use goods might pose a serious threat to the security and safety of people and economic development, political stability, and social cohesion of the country. The Customs administration plays an important role to reduce these hazards. The following activities will be operationalized to implement Customs policies and procedures in an integrated and coordinated manner to support social security are:

## Activities

- 8.1 Construct cargo and passenger lanes.
- 8.2 Obtain pre-arrival information of passengers and cargo manifest through Advanced Passenger Information System (APIS) and determine the risk & implement it.
- 8.3 Acquire the active support of the security agencies for the security arrangements of the Customs Office and other works.
- 8.4 Control smuggling of goods across the border through non-Customs agreed routes by mobilizing joint patrols under the leadership of Customs.
- 8.5 Control revenue leakage by mobilizing interagency mechanisms at the central and local levels regularly.
- 8.6 Operate modern equipment for the goods and passenger clearance.

### **Output 9. Facilitated overall national safety, public health, economy, protection of intellectual property, environment and social security through Customs.**

DOC functions will be assimilated into five segments Safety, Public Health, Economy, Environment and Society (SHEES). The main Customs offices will be equipped with NIIE and lab facilities. Customs command will be strengthened to better control border smuggling activities including an expected increase in the number and extent of illegal detections. The activities to contribute to facilitate overall national safety, public health, economy, protection of intellectual property, environment, and society are:

## Activities

- 9.1 Establish an interface model laboratory within the Customs premises in the ICPs and Dry Port Customs Office for testing the goods to be exported and imported.
- 9.2 Enhance the capacity of the Customs laboratory to test endangered wildlife and flora, ozone-depleting substances, and prohibited and harmful substances that adversely affect the environment.
- 9.3 Increase the use of special vigilance and intelligence at the entry points.
- 9.4 Coordinate and facilitate to prevent financial investment in money laundering and terrorist activities.

### **Outcome 4. Digitized Customs: Automated all of the Customs clearance procedures.**

### **Output 10. Extended automated system in the Customs procedures.**

Customs declarations are processed in 24 major Customs Offices through AW-based NECAS, which covers more than 99 percent of the Customs declarations. However, the success of full automation as planned remains to be achieved. The following activities will be implemented for the extension of the automated system in the Customs procedures:

## Activities

- 10.1 Extend Nepal Customs Automation System (NECAS) in the major Customs Offices where NECAS is not implemented.
- 10.2 Implement the paperless Customs clearance.
- 10.3 Implement the recommended functional and technical aspects of the AW Implementation Plan.
- 10.4 Roll out selectivity Module in the Customs Offices.

- 10.5 Roll out the gate entry module and manifest module to the Customs Offices.
- 10.6 Roll out the ASYCUDA Mobile Client App in the Customs Offices for Customs clearance through Mobile / Tablet.
- 10.7 Apply the Exit Note as a Customs clearance gate pass.
- 10.8 Implement the electronic payment system.
- 10.9 Upload the Tariff Specification Code in the AW system to automate the valuation.
- 10.10 Configure the WTO trade facilitation provisions in the ASYCUDA system as required.
- 10.11 Systematize all the Customs exemptions through the AW system i.e. the diplomatic exemption, tariff exemption, exemption as per the Finance Act, project exemption etc.
- 10.12 Implement the ASYSCAN module.
- 10.13 Implement digital signature in the Customs.
- 10.14 Extend the Bank Guarantee Management system.
- 10.15 Upgrade IT infrastructure in the major Customs Offices where NECAS has been implemented.

#### **Output 11. Developed and extended Nepal National Single Window (NNSW) System.**

The single window is a trade facilitative measure. A single window system allows the stakeholders involved in international trade to submit the required documents related to export and import, as per the legal requirements, only once on a single portal in a single entry point in a standardized format. The Nepal National Single Window System is being developed to provide services from one place so that applications, licenses, permits, certificates, and other documents (LPCO) can be exchanged through the same method and medium by linking more than forty bodies related to international trade from one place. An international consultant has been selected and continuous system evaluation and quality testing are being done to ensure the quality of this system. The United Nations Conference on Trade and Development (UNCTAD), the developer of AW-based NECAS and the developer of the Nepal National Single Window System are collaborating for the interconnection between AW-based NECAS and Nepal National Single Window System. The LPCO Module required to operate this system is also in the testing phase. The following activities will be implemented for the development and extension of the Nepal National Single Window System:

##### **Activities**

- 11.1 Implement and extend Nepal National Single Window System.
- 11.2 Administer the equipment required to operate the Nepal National Single Window System in the data center.
- 11.3 Interface among Nepal National Single Window System, NECAS and agencies involved in revenue collection/control.
- 11.4 Organize training to the stakeholders for the operation of the Nepal National Single Window System.
- 11.5 Provide required equipment to the agencies that will be part of the Nepal National Single Window System.
- 11.6 Integrate the agencies to be included in the Nepal National Single Window System that have their system, if not, develop separate modules to integrate them with the system.
- 11.7 Develop the NNSW system, evaluate and certify the quality of the system.



- 11.8 Implement the system as an integral part of international trade by expanding it to all export and import agencies and points.
- 11.9 Prepare governance structure for the sustainability of the Nepal National Single Window System.

#### **Output 12. Managed foreign trade statistics of the Customs digitally.**

Timely statistics have been processed and published timely by the DOC. Daily and monthly commodity statistics of the imported and exported goods are generated.

The preparation process of automated structures including artificial intelligence and business intelligence has been started to improve the resource base of foreign trade statistics. Harmonized merchandise trade statistics among major players, namely DOC, key stakeholders, Nepal Rastra Bank, and Trade and Export Promotion Centre including dissemination of authentic national-level trade data. The following activities will be implemented for the management of the foreign trade statistics of the Customs digitally:

##### **Activities**

- 12.1 Develop the DOC as a national focal point for foreign trade statistics.
- 12.2 Form Statistics Management Unit in the Customs Offices where the AW has been implemented.
- 12.3 Collect and publish the statistics regularly.
- 12.4 Provide orientation to all the designated focal persons on automatic data management.
- 12.5 Prepare manual to manage the data effectively.
- 12.6 Develop an overall statistical data management module for long term data management.
- 12.7 Manage the recording system of sectoral revenue exemption (project exemption, diplomatic/tariff exemption, exemption as per the Finance Act, etc.).

#### **Outcome 5. Organizational Development and Capacity Building: Improved Customs efficiency through restructuring the Customs organization.**

#### **Output 13. Developed Customs' infrastructure and physical facilities.**

The Customs layout, buildings, passenger and selectivity lanes and equipment and other required infrastructures are crucial elements in the Customs. The DOC is planning to approve and implement the Physical Infrastructure Improvement Master Plan (PIIMP) and to strengthen Customs infrastructure including installation of Non-intrusive Inspection Equipment (NIIE) in the Customs. The following activities will be implemented to develop Customs' infrastructure and physical facilities:

##### **Activities**

- 13.1 Prepare and implement Physical Infrastructure Improvement Master Plan (PIIMP) on time.
- 13.2 Coordinate in the construction of Integrated Customs Check Posts (ICP) and Dry Ports.
- 13.3 Develop and expand the Customs infrastructures along the border.
- 13.4 Promote private sector participation in the construction of Customs warehouses and terminal management.
- 13.5 Acquire land for the development of physical infrastructure in the Customs Offices.
- 13.6 Construct necessary structure of the Customs buildings to improve the working environment.



- 13.7 Safeguard and manage the land and building of the Sub-Customs Offices where there are no transactions.
- 13.8 Design layout of the Customs Offices to maintain uniformity in the construction of building and location.
- 13.9 Equip the Customs laboratories with modern equipment based on scientific classification.
- 13.10 Implement the recommendations of the Customs Point and Non-Intrusive Inspection Equipment (NIIE) study report.
- 13.11 Compile and archive Customs related historical and significant documents.

#### **Output 14. Promoted integrity and Customs governance.**

The governance and integrity in Customs are important to promote trade and investment opportunities, bolster public trust in government administration and ultimately improve the well-being of all citizens. Integrity is a prerequisite for the proper functioning of a Customs administration. Integrity in Customs was initially placed on the WCO Agenda in the late 1980s to address the problem of immorality in public service and more specifically in Customs. It culminated in 1993 with the adoption of the WCO Arusha Declaration concerning Integrity in Customs, showing the willingness of the international Customs community to comply with rules governing Integrity to reduce and, eventually, eliminate opportunities for corruption. A Revised Arusha Declaration was amended in 2003 and is currently being implemented. Assimilating the declaration, the following activities will be implemented to promote integrity and Customs governance:

##### **Activities**

- 14.1 Upgrade the Performance-based Indicator Management System in the Customs.
- 14.2 Update code of conduct including ethical value recognition, meticulous regulatory provisions and monitoring of Customs staff.
- 14.3 Organize participatory interaction of the Customs Offices and DOC periodically.
- 14.4 Disseminate information related to Customs activities regularly.
- 14.5 Provide incentives to the staffs working in Customs.

#### **Output 15. Strengthened management capacity including results-based planning of the Customs.**

The DOC has been gradually restructuring its organizational structure for institutional development and organizational strengthening. The training is organized to develop staff capacity. Customs valuation, goods classification, correct declaration, and its procedures are complex. Therefore, skill development of technical and non-technical human resources is important to ensure that staff can perform their functions. The Customs Offices are the primary point of contact between the trade community and the Customs administration and, as such, staff must be well informed and well trained. The following activities will be implemented to strengthen management capacity including results-based planning of the Customs:

##### **Activities**

- 15.1 Review the organizational structure.
- 15.2 Conduct a study on the issue of adding, upgrading and abolishing Customs Offices.
- 15.3 Prepare an integrated schedule of the CRMP annual action plan, programs included in the policies and programs of the Government of Nepal, and annual programs and budget.

- 15.4 Develop software to record the CRMP progress details and integrate with the Performance-based Indicator Management System (PBIMS).
- 15.5 Install and extend television and internet protocol camera in additional Customs Offices and enhance the capacity of Internet Protocol Camera for the management of monitoring tasks.
- 15.6 Review and implement the Human Resource Development Master Plan.
- 15.7 Build capacity in main thematic areas of the Customs.
- 15.8 Select thematic experts in the main subjects of the Customs and include them in the Pool of Experts list.
- 15.9 Provide orientation and training to the Customs Agents and stakeholders to expand their performance.
- 15.10 Ensure sustainability of the AW (NECAS).
- 15.11 Update the records of movable goods and fixed assets and staff of the Customs administration

*The CRMP Action Plan is given in Annex 3.*



## CHAPTER 3 - PLAN FORMULATION, IMPLEMENTATION, MONITORING EVALUATION AND BUDGET MANAGEMENT

### 3.1 PLAN FORMULATION

A working group was formed by the DOC on August 13, 2020, to formulate the plan. The working group facilitated the planning process. The planning team carried out an in-depth consultation with the staff of the DOC. Similarly, discussions and consultations were held with Customs officials, traders, the Federation of Nepalese Chambers of Commerce and Industry, the Chamber of Commerce, the Trade Facilitation Committee and the Customs Agents Association at important workplaces such as *Kanchanpur, Kailali, Nepalgunj, Bhairahawa, Mechi, and Biratnagar*. Although the consultation process was difficult due to the current COVID-19 epidemic, virtual, collective and individual consultations were carried out with senior officials of the Customs administration, Customs officials, members of the business organizations and private sector stakeholders. The plan has been finalized with the incorporation of suggestions received, on the draft plan, from the department and high-level dignitaries of the ministry.

### 3.2 PLAN IMPLEMENTATION

The activities of the Customs Reform and Modernization Plan will be internalized in the Annual Development Program of every year. The activities determined by the plan will be completed within the specified year. The department will make necessary arrangements for the implementation by modifying the schedule so that the unfinished activities within the year will be completed in the next year.

The implementation of the plan will be reviewed every year and its mid-term review will be carried out after the two-year period of the plan.

For the successful implementation of the plan, the main Customs Offices will make their own action plan and implement it.

### 3.3 MONITORING AND EVALUATION

The DOC sections and Customs Offices will quarterly review the implementation progress of the plan and submit the report to the DOC. The DOC will prepare a quarterly report on the progress of the overall plan and submit it to the Ministry. A performance-based indicator management system will be used to evaluate the progress of the overall programs of the plan and a simplified monitoring format will be used for rapid monitoring of the tasks included in the action plan.

Monitoring and review of the implementation of the programs of the plan will be carried out through the regular review system of the Government of Nepal and monitoring and review of the programs with foreign aid will be carried out in coordination with the development partners.

The monitoring of the outputs and activities will cover the following:

- Whether or not the planned activities stated in the implementation plan have been implemented on schedule or not?
- Whether or not regular supervision has been made or not?
- Whether or not their progress in implementation is in proportion to the expenditures incurred in the annual action plan or not?
- Whether the activities achieved in the prescribed time cost, quantity and quality, or not?

### 3.4 FINANCIAL MANAGEMENT

A separate format of estimated cost details of the tasks, activities, outcomes and outcomes of the plan has been prepared for the implementation of the plan.

The estimated resource requirements for the CRMP 2021-2026 implementation will be NRs 11.34 billion or USD 961 million. A necessary budget for the implementation of the plan will be provided by the Government of Nepal and Development Partners:

The estimated costs for the outcomes and outputs are given below:

#### Estimated costs for the outcomes

Outcome		Estimated costs (NRs.)
1	<b>Trade Facilitation:</b> Facilitated import and export procedures to make it faster, cost effective and more predictable.	366.4 million
2	<b>Fair and accurate Revenue Yield Increased Fair and accurate revenue collection through improved Customs law and its compliance.</b>	108.3 million
3	<b>Social Safety and Security:</b> Adopted measures for surveillance and other types of control over the movement of goods, means of transport, and transport equipment (containers, pallets, crates) to prevent illegal trade and trafficking of harmful items.	777.9 million
4	<b>Digitized Customs:</b> Automated all of the Customs clearance procedures.	544.9 million
5	<b>Organizational Development and Capacity Building:</b> Improved Customs efficiency through restructuring the Customs organization.	4083.3 million
	<b>Capital Expenditure</b>	5880.7 million
	<b>Current Expenditure</b>	5465.0 million
	<b>Total</b>	11345.7 million

## Estimated costs for the outputs

Output		Estimated costs (NRs.)
Output 1	Facilitated legitimate trade in the Customs	100.4 million
Output 2	<b>Promoted communication and cooperation between Customs and stakeholders</b>	172.8 million
Output 3	Streamlined Coordinated Border Management.	18.2 million
Output 4	Strengthened Risk Management.	74.9 million
Output 5	Promoted Compliance Management and Voluntary Compliance.	49.2 million
Output 6	Collected Fair and accurate revenue.	48.6 million
Output 7	Made Post Clearance Audit effective.	10.5 million
Output 8	Implemented Customs policies and procedures in an integrated and coordinated manner to support social safety and social protection.	473.4 million
Output 9	Facilitated overall national safety, public health, economy, protection of intellectual property, environment and social security through Customs.	304.5 million
Output 10	Extended automated system in the Customs procedures.	235.3 million
Output 11	Developed and extended Nepal National Single Window (NNSW) System	285.2 million
Output 12	Managed foreign trade statistics of the DOC digitally.	24.4 million
Output 13	Developed Customs infrastructure and physical facilities.	3736.5 million
Output 14	Promoted Integrity and Customs Governance.	38.7 million
Output 15	Strengthened management capacity including Results-based Planning of the Customs	308.1 million
	<b>Capital Expenditure</b>	5880.7 million
	<b>Current Expenditure</b>	5465.0 million
	<b>Total</b>	11345.7 million

## 3.5 RISKS AND ASSUMPTIONS

The potential risks and assumptions that may be observed during the implementation of the plan are as follows.

- ❖ Revenue policy and programs remains favorable to the Customs priorities.
- ❖ Implemented provisions of the Revised Kyoto Convention and measures of the Customs related WTO Trade Facilitation Agreement.
- ❖ Provided support by the concerned agencies to change the organizational structure to suit the implementation of the plan.
- ❖ Estimated resources for the implementation of the plan will be available.
- ❖ Maintained support of the GON, other agencies, private sector and Development Partners for the implementation of the plan.

## ANNEX 1. CUSTOMS REFORM AND MODERNIZATION PLAN 2021-2026 RESULTS FRAMEWORK

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
<b>Vision</b> 'Excellence in Customs services to support the economic and social prosperity of Nepal'.				
<b>Impact (Goal)</b>	Responsive Customs administration.	By the end of June 2026, ❖ Satisfied more than 25 percent of traders with the services of the Customs administration than the baseline survey conducted in the base year 2021/22. ❖ Attained an overall score of 1.3 on OECD Trade Facilitation Indicators (TFIs) as compared to 0.7 baselines of 2019.	Survey Report    OECD TFIs	Revenue policy and programs remain favorable to the Customs priorities.
<b>Outcome</b>				
<b>1</b>	<b>Trade Facilitation:</b> Facilitated import and export procedures to make it faster, cost effective and more predictable.	By the end of June 2024, reducing the number of documents required - 2 for import and 1 for export of goods. (Baseline information: As per the Customs Regulations 2007, the number of documents to be submitted along with the declaration form is 5 in export and 10 in import). By the end of June 2025, Reduced the average time taken for export and import by at least one hour from the time the clearance lane is determined in the NECAS to the time it is sent to the green lane as compared to the baseline figure of the year 2020. (Baseline information 2020: Average time taken for export and import from the time the clearance lane is determined in the NECAS to the time it is sent to the green lane is 4 hours 01 minute in import and 3 hours 01 minute in export).	DOC Annual Report    DOC Annual Report	Implemented provisions of the Revised Kyoto Convention and measures of the Customs related WTO Trade Facilitation Agreement.

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
2	<b>Fair and accurate Revenue Yield: Increased Fair and accurate revenue collection through improved Customs law and its compliance.</b>	By the end of June 2026, decreased the ratio of revenue collection to additional revenue and fines from 0.11 percent to 0.8 percent and increased revenue collection by 25 percent from Rs. 390 billion to more than Rs. 488 billion as compared to the baseline information of July 2021.	DOC Annual Report	Revenue policy will be favorable.
3	<b>Social Safety and Security:</b> Adopted measures for surveillance and other types of control over the movement of goods, means of transport, and transport equipment (containers, pallets, crates) to prevent illegal trade and trafficking of harmful items.	By the end of June 2025, activated baggage X-ray, walkthrough, passenger scanner equipment in the passenger lane of 12 main Customs Offices to check passengers and passengers' goods.	DOC Annual Report	Provided active support from the concerned agencies.
4	<b>Digitized Customs:</b> Automated all of the Customs clearance procedures.	<p>By the end of June 2022,</p> <ul style="list-style-type: none"> <li>• Paid Customs revenue electronically at the Customs Offices with NECAS and banking facilities.</li> <li>• Implemented paperless clearance in 12 main Customs Offices.</li> </ul> <p>By the end of June 2025, providing access to the automation system to the entrepreneurs from the automated system of 29 Customs Offices as per their requirements.</p>	<p>DOC Annual Report</p> <p>DOC Annual Report</p> <p>DOC Annual Report</p>	Received cooperation of the development partners in system development.

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
5	<b>Organizational Development and Capacity Building: Improved Customs efficiency through restructuring the Customs organization.</b>	<p>By the end of June 2025, Installed X-ray, scanner and other equipment in 12 main Customs Offices in a timely manner.</p> <p>By the end of June 2026,</p> <ul style="list-style-type: none"> <li>Prepared a minimum of 5/5 persons as thematic resource persons in the areas of classification, valuation, risk management, automation, Customs reform and modernization and trade facilitation from among the capacity developed staff from the Customs.</li> <li>Trained eighty percent of the staff involved in the customs clearance process.</li> </ul>	DOC Annual Report DOC Annual Report	Received cooperation of the cooperating agencies in changing organization structure.
<b>Outputs</b>				
<b>Outcome 1. Trade Facilitation.</b>				
<b>Output 1</b>	Facilitated legitimate trade in the Customs.	By the end of June 2023, formulated, enacted and implemented the Customs provisions of the WTO Trade Facilitation Agreement measures and the general annex of the standards of the Revised Kyoto Convention (RKC).	DOC Annual Report	Implemented the new Customs Act and Regulations.
<b>Output 2</b>	<b>Promoted communication and cooperation between Customs and stakeholders.</b>	<p>By the end of June 2025,</p> <ul style="list-style-type: none"> <li>Organized interactions with the Customs stakeholders every 2 months.</li> <li>Signed CMAA with 2 Customs administration.</li> </ul>	DOC Annual Report DOC Annual Report	Received active support from the stakeholders.
<b>Output 3</b>	Streamlined Coordinated Border Management.	<p>By the end of June 2025,</p> <ul style="list-style-type: none"> <li>Organized meetings of the coordination committee regularly.</li> <li>Integrated a mechanism of the various border management agencies under CBM.</li> </ul>	DOC Annual Report DOC Annual Report	Retained support from the stakeholders.



Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
<b>Output 4</b>	Strengthened Risk Management.	By the end of June 2025, cleared 80 percent of foreign trade (value-based) without physical verification with the establishment of red, green, blue and yellow channels in 12 main Customs Offices.  By the end of June 2026, implemented risk engine updating risk records in the DOC.	DOC Annual Report  DOC Annual Report	Effectively implemented the risk management framework and operating procedures.
<b>Outcome 2. Fair and accurate Revenue Yield.</b>				
<b>Output 5</b>	Promoted Compliance Management and Voluntary Compliance.	By the end of June 2025, <ul style="list-style-type: none"> <li>• Raised awareness, rights and obligations of 60 % of the importers and exporters to voluntary compliance.</li> <li>• Decreased the ratio of revenue collection to additional revenue and fines from 0.11 percent to 0.8 percent and reduced the number of amended declarations by increased voluntary compliance.</li> </ul>	DOC Annual Report  DOC Annual Report	Retained support from the stakeholders.
<b>Output 6</b>	Collected Fair and accurate revenue.	By the end of June 2025, monitored at least 5 percent of the selected SAD submitted in the Customs Offices by the Central Monitoring Unit.	DOC Annual Report	Made monitoring effective.
<b>Output 7</b>	Made Post Clearance Audit effective.	By the end of June 2026, conducted PCA of 0.05 percent of the SAD on the basis of risk.	DOC Annual Report	Restructured the organization.
<b>Outcome 3. Social Safety and Security.</b>				
<b>Output 8</b>	Implemented Customs policies and procedures in an integrated and coordinated manner to support social security and social protection.	By the end of June 2023, Implemented an advanced passenger information system at the international airports.  By the end of June 2023, established a coordination mechanism between revenue collection/control and security agency to control illegal trade	DOC Annual Report	Implemented the new Customs Act and support of the regulatory bodies received.

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
<b>Output 9</b>	Facilitated overall national safety, public health, economy, protection of intellectual property, environment and social security through Customs.	By the end of June 2023, <ul style="list-style-type: none"> <li>Linked the LPCO (License, Permit, Certificate and Others) issued by the Animal, Food and Plant Quarantine at the major Customs Offices to the single window system.</li> </ul>	DOC Annual Report	Received assistance from the concerned agencies for the implementation of the NNSW.
<b>Outcome 4. Digitized Customs.</b>				
<b>Output 10</b>	Extended automated system in the Customs procedures	By the end of June 2023, submitted copies of all the documents online in the NECAS operated Customs Offices. By the end of June 2025, implemented paperless Customs clearance.	DOC Annual Report DOC Annual Report	Supported by the development partners in the automation system.
<b>Output 11</b>	Developed and extended Nepal National Single Window System.	By the end of June 2024, fully linked the functions of various government agencies and the private sector with the AW based NECAS and Nepal National Single Window System.	DOC Annual Report	Received assistance from the concerned agencies for the implementation of the NNSWS.
<b>Output 12</b>	Managed foreign trade statistics of the DOC digitally.	By the end of June 2025, established an automated statistics management system.	DOC Annual Report	Resources available for the development of the system.

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
<b>Outcome 5. Organizational Development and Capacity Building.</b>				
<b>Output 13</b>	Developed Customs infrastructure and physical facilities.	By the end of June 2025, installed NIE including X-rays, in the twelve main Customs Offices and potential new/existing Customs Offices respectively, which are important in terms of revenue collection.  By the end of June 2026, constructed/maintained minimum infrastructure in 12 major Customs Offices as per the Physical Infrastructure Improvement Master Plan.	DOC Annual Report  DOC Annual Report	Resources available and procured equipment.
<b>Output 14</b>	Promoted Integrity and Customs Governance.	By the end of June 2022, implemented the Code of Conduct for Customs staffs by including the provisions of the revised Arusha Declaration.  By the end of June 2026, completed Anti-Corruption Integrity Perception Survey.	DOC Annual Report DOC Annual Report	Complied with the code of conduct by the staff.  Received support from the concerned agencies in the survey.
<b>Output 15</b>	Strengthened management capacity including Results-based Planning of the Customs.	By the end of June 2025, <ul style="list-style-type: none"> <li>• Made periodic development plan of the Customs reform results-oriented.</li> <li>• Made information technology friendly organizational structure of the Customs.</li> <li>• Provided training and developed capacity of 80 percent of the Customs related human resources in the major themes of the Customs according to the Capacity Development Plan.</li> </ul>	DOC Annual Report  DOC Annual Report	The organizational structure will be favorable.

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
<b>Major Activities</b>				
<b>Outcome 1. Trade Facilitation.</b>				
<b>Output 1. Facilitated legitimate trade in the Customs.</b>				
<b>1.1</b>	Formulate the new Customs Regulation for the implementation of the new Customs Act prepared in line with the provisions of the revised Kyoto Convention and trade facilitation agreement.	Draft new Customs Rules submitted to the MOF.	DOC Annual Report	
<b>1.2</b>	Formulate new Customs manual (Handbook).	manual available.	DOC Annual Report	
<b>1.3</b>	Review implementation status of the Customs related provisions of the Revised Kyoto Convention and Trade Facilitation Agreement.	Implemented work pla	DOC Annual Report	
<b>1.4</b>	Periodic review of the documentation requirements for the Customs clearance.	Reviewed the documents to be submitted in the Customs clearance.	DOC Annual Report	
<b>1.5</b>	Assess the implementation of the Advance Rulings to strengthen it.	Implemented recommendations of the assessment report	DOC Annual Report	
<b>1.6</b>	Implement the provisions of the Authorized Business Persons.	Implemented the work plan.	DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
1.7	Implement provisions of the expedited shipments.	Implemented provisions of the expedited shipment.	DOC Annual Report	
1.8	Conduct Time Release Study (TRS).	Implemented in 5 Customs Offices where the AW entry and exit system are operational.	DOC Annual Report	
1.9	Develop policy and structure to facilitate export and import through cross-border e-commerce in accordance with national policy and international good practices.	Developed policy and structure.	DOC Annual Report	
1.10	Adopt the sub-regional projects identified by SASEC Customs Sub-Group.	Available progress report.	DOC Annual Report	
1.11	Adopt the principles and values of Gender Equality and Social Inclusion (GESI).	A prepared work plan on GESI.	DOC Annual Report	
1.12	Ensure resilience in Customs clearance to maintain the supply chain in the event of disasters such as earthquakes, COVID-19 infection and other pandemics.	Prepared integrated manual that covers all disasters.	DOC Annual Report	
1.13	Activate the Client Service Desk (CSD) effectively.	Implemented 80 percent recommendations of the CSD study report in 12 major Customs Offices.	DOC Annual Report	
1.14	Make the export and import through postal parcels from the Foreign Post Customs Office safe and smooth.	Prepared manual related to the postal parcels.	DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
1.15	Ensure the access of traders to all data and information of the Customs process to traders.	Available the Customs data and information on its website.	DOC Annual Report	
1.16	Disseminate Customs automation policies and organize orientation programs to the stakeholders to disseminate the Customs policies related to automation to develop ownership among the stakeholders for the implementation of information technology policy.	Organized 2 orientations program for the stakeholders annually.	DOC Annual Report	
<b>Output 2. Promoted communication and cooperation between Customs and stakeholders</b>				
2.1	Mobilize local and national Customs trade facilitation mechanism.	Organized 3 programs of the National Trade Facilitation Committee annually. Organized 6 programs of the Local Trade Facilitation Committees by all the major Customs Offices annually.	DOC Annual Report DOC Annual Report	
2.2	Collaborate among the agencies involved in the management of the supply chain at the border.	Interacted with all agencies involved in the supply chain. Implemented decisions of the interactions.	DOC Annual Report DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
2.3	Establish coordination, cooperation and effective communication between the Customs administrations.	Organized 3 meetings annually.	DOC Annual Report	
2.4	Exchange information on Customs clearance with neighboring Customs administration in advance.	MOU signed with peer Customs administration on the advance exchange of information.	DOC Annual Report	
2.5	Sign Customs Mutual Assistance Agreements (CMAA) with Customs administrations of trading partner countries.	Signed CMAA with 2 countries in Customs related areas.	DOC Annual Report	
2.6	Conduct Client satisfaction surveys in the DOC and Customs Offices.	Available one survey report of the 6 major revenue collecting Customs offices every 2 years (12 reports).	DOC Annual Report	
2.7	Coordinate and communicate with the agencies working at the border.	Arranged regular interactions and information sharing.	DOC Annual Report	
2.8	Intensify inter-Customs cooperation.	Arranged regular meetings and exchanges of information with Juxta Posed Customs.  Shared information regularly among the Customs Offices.	DOC Annual Report  DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
<b>Output 3. Streamlined Coordinated Border Management.</b>				
3.1	Assume lead role by the Customs in coordinating border management among the agencies responsible for border management.	Created mechanisms with the scope of work and implemented manual.	DOC Annual Report	
3.2	Prepare mutual communication between the Customs administration & stakeholders and media.	Record of the approved Communication Program/Manual available.	DOC Annual Report	
3.3	Conduct Customs related education, awareness and corporate social responsibility programs in the border areas.	Prepared and implemented work plan in 11 Customs Offices (55 programs).	DOC Annual Report	
<b>Output 4. Strengthened Risk Management.</b>				
4.1	Prepare Risk Register and update it.	Prepared/ Risk Register.	DOC Annual Report	
4.2	Prepare Risk Profile.	Prepared Risk Profile.	DOC Annual Report	
4.3	Prepare Risk Indicators.	Prepared risk indicators.	DOC Annual Report	
4.4	Develop human resources to identify risks.	Functional 10 risk identification experts.	DOC Annual Report	
4.5	Update risk criteria in the Selectivity Module.	Updated the criteria.	DOC Annual Report	
4.6	Extend Selectivity Module to additional Customs Offices.	Extended to additional 5 Customs Offices.	DOC Annual Report	



Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
4.7	Initiated Customs clearance from the blue lane (with the provision to conduct PCA).	Initiated in 7 Customs Offices.	DOC Annual Report	
4.8	Coordinate and exchange information with national and international intelligence agencies.	The number of information exchanged.	DOC Annual Report	
<b>Outcome 2. Fair and accurate Revenue Yield.</b>				
<b>Output 5. Promoted Voluntary Compliance and Compliance Management.</b>				
5.1	Prepare document of voluntary compliance criteria.	Document available.	DOC Annual Report	
5.2	Enhance awareness of the stakeholders regarding the voluntary compliance	Document on the awareness programs.	DOC Annual Report	
5.3	Implement voluntary compliance criteria.	Copy of the Work Plan.	DOC Annual Report	
5.4	Build institutional cooperation and collaboration with the stakeholders.	Collaborated with 5 agencies in the areas of Customs facilitation and increment in revenue collection.	DOC Annual Report	
5.5	Monitor and evaluate the implementation of compliance criteria.	Monitoring and evaluation report/record.	DOC Annual Report	
5.6	Implement the reward and punishment system.	Record of reward and punishment.	DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
<b>Output 6. Collected Fair and accurate revenue.</b>				
6.1	Propose annual potential revenue target based on data analysis of international trade, Customs tariff rates and changes in the revenue policy.	Available copy of the report submitted to the Ministry.	DOC Annual Report	
6.2	Submit suggestions to adjust Customs tariff rates in line with the international commitments.	Available copy of the suggestion.	DOC Annual Report	
6.3	Submit suggestions to adjust Customs tariff rates and export promotion and other policy suggestions.	Available copy of the suggestion.	DOC Annual Report	
6.4	Make a proper declaration of goods and correct classification.	Available details of additional revenue were collected in the form of penalties from the incorrect declaration and incorrect classification of goods.	DOC Annual Report	
6.5	Make the Customs valuation accurate.	Available details on the Customs valuation.	DOC Annual Report	
6.6	Use the data obtained from the valuation module as an online valuation database.	Updated database and created access to the Customs Officers.	DOC Annual Report	
6.7	Review and update the procedures/manuals to strengthen the valuation.	Updated procedure/manual available.	DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
6.8	Carry out the random check of the goods cleared from the Customs to control revenue leakage.	The number of emergency checks and reports.	DOC Annual Report	
6.9	Carry out direct WAN monitoring at the central level and LAN monitoring at the local level.	Monthly record of WAN and LAN monitoring.	DOC Annual Report	
6.10	Promote transportation of cargo in a sealed container.	Implemented policy to encourage the transport of cargo in the sealed container.	DOC Annual Report	
6.11	Implement the seventh version (2022 version) of the Harmonized System.	Published the seventh version (2022 version) of the harmonized system tariff book.	DOC Annual Report	
6.12	Conduct a study on the consequences of Customs revenue exemption and submit it to the Ministry of Finance for review.	Report of the suggestions submitted to the Ministry.	DOC Annual Report	
<b>Output 7. Made Post Clearance Audit effective.</b>				
7.1	Conduct a study on the status of PCA implementation to strengthen audit-based control.	Study reports are available.	DOC Annual Report	
7.2	Review the organisational structure of the PCA Office.	Fulfilled staff as per revised organizational structure.	DOC Annual Report	
7.3	Review the laws and procedures related to PCA.	Copy of approved laws and procedures.	DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
7.4	Link the PCA with the risk management of the Customs by inter-agency coordination.	Developed sub-system and interlinked with Risk Management.	DOC Annual Report	
7.5	Develop risk indicators to select for the PCA.	The available record of the updated risk indicators.	DOC Annual Report	
7.6	Select and conduct PCA on the basis of risk indicators.	Conducted PCA of 0.05 percent of the total declarations on the basis of risk.	DOC Annual Report	
<b>Outcome 3. Social Safety and Security.</b>				
Output 8. Implemented Customs policies and procedures in an integrated and coordinated manner to support social security and social protection.				
8.1	Construct cargo and passenger lanes.	Constructed separate cargo and passenger lanes at all international airports. Constructed separate cargo and passenger lanes in all the ICPs of the land route and at a minimum of 10 Customs offices including Tatopani and Rasuwa Customs.	DOC Annual Report	
8.2	Obtain pre-arrival information on passengers and cargo manifest through Advanced Passenger Information System and determine the risk & implement it.	Received pre-arrival information on cargo imported through all International Airport Customs Office and Railways. Received pre-departure information of passengers arriving from all International Airport Customs Offices.	DOC Annual Report	
8.3	Acquire the active support of the security agencies for the security arrangements of the Customs Office and other works.	Arranged permanent security of the Customs office. Established a mechanism to get continuous active support from the security agencies.	DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
8.4	Control smuggling of goods across the border through non-Customs agreed routes by mobilizing joint patrols under the leadership of Customs.	Mobilized vehicles and human resources for regular patrols are available in all the import and export Customs Offices. Formulated procedures for regular and effective patrol operations.	DOC Annual Report  DOC Annual Report	
8.5	Control revenue leakage by mobilizing interagency mechanisms at the central and local levels regularly.	Mobilized the mechanism.	DOC Annual Report	
8.6	Operate modern equipment for the clearance of the goods and passengers.	Arranged mobile X-ray machines and trained human resources in the ICPs, Dry Port and International Airport Customs. Arranged passenger screen and baggage X-ray at the Customs Offices where the passenger movement takes place.	DOC Annual Report  DOC Annual Report	
<b>Output 9. Facilitated overall national safety, public health, economy, protection of intellectual property, environment and social security through Customs.</b>				
9.1	Establish interface model laboratory within the Customs premises in the ICPs and Dry Port Customs Office for testing the goods to be exported and imported.	Established interface laboratories in 5 Customs Office premises.	DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
9.2	Enhance the capacity of the customs laboratory to test endangered wildlife and flora, ozone-depleting substances and prohibited and harmful substances that adversely affect the environment.	Procured one unit machine for testing endangered wildlife, plants and harmful items. Provided capacity building training to the staff.	DOC Annual Report	
9.3	Increase the use of special vigilance and intelligence at the entry points.	Prepared and implemented manual for intelligence mobilization.	DOC Annual Report	
9.4	Coordinate and facilitate to prevent financial investment in money laundering and terrorist activities.	Arranged separate desks and staff at the Customs Offices.		
<b>Outcome 4. Digitized Customs.</b>				
<b>Output 10. Extended automated system in the Customs procedures.</b>				
10.1	Extend Nepal Customs Automation (NECAS) in the major Customs Offices.	Extended in 29 Customs Offices.	DOC Annual Report	
10.2	Implement the paperless Customs clearance.	The prepared basis for the paperless Customs and implementation report of the paperless Customs available.		
10.3	Implement the recommended functional and technical aspects of the AW Implementation Plan.	Available report on the implementation of recommended functional and technical aspects.	DOC Annual Report	
10.4	Roll out selectivity module in the Customs Offices.	Extended to 18 Customs Offices.	DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
10.5	Roll out the gate entry and manifest module to the Customs Offices.	Extended to 12 Customs Offices. Report on upgradation of the manifest module in the airport Customs Offices and Sirsiya Dry Port Customs Office.	DOC Annual Report DOC Annual Report	
10.6	Roll out the AW Mobile Client App in the Customs Offices for Customs clearance through Mobile /Tablet.	Extended to 5 major Customs Offices.	DOC Annual Report	
10.7	Apply the Exit Note as a Customs clearance gate pass.	Applied in 11 major Customs Offices where NECAS has been implemented.	DOC Annual Report	
10.8	Implement the electronic payment system.	Applied electronic payment in the major Customs Offices	DOC Annual Report	
10.9	Upload the Tariff Specification Code in the AW system to automate the valuation.	Uploaded the established codes.	DOC Annual Report	
10.10	Configure provisions of the WTO Trade Facilitation in the AW as required.	Facilities are available in the AW.	DOC Annual Report	
10.11	Systematize all the Customs exemptions through the AW system i.e. the diplomatic exemption, tariff exemption, exemption as per the Finance Act, project exemption etc.	Administered Customs exempted goods imported from 12 Customs Offices through the AW system.	DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
10.12	Implement the ASYSCAN module.	Used in the major Customs Offices where NECAS has been implemented.	DOC Annual Report	
10.13	Implement digital signature.	Used in the major Customs Offices where NECAS has been implemented.	DOC Annual Report	
10.14	Extend the Bank Guarantee Management system.	Extended to the remaining Customs Offices where NECAS has been implemented.	DOC Annual Report	
10.15	Upgrade IT infrastructure in the major Customs Offices where NECAS has been implemented.	Available report on upgradation.	DOC Annual Report	
<b>Output 11. Developed and extended Nepal National Single Window System.</b>				
11.1	Implement and extend Nepal National Single Window System.	Designed, developed and implemented NNSWS for 40+ agencies.	DOC Annual Report	
11.2	Manage the data center with the equipment required to operate the Nepal National Single Window System.	Established 3 data centers for the NNSW.	DOC Annual Report	
11.3	The interface between the Nepal National Single Window System, NECAS and agencies involved in revenue collection/control.	Interfaced the NNSW and NECAS in 3 phases.	DOC Annual Report	
11.4	Organize training to the stakeholders for the operation of the Nepal National Single Window System.	Trained the users and traders of all the government and non-government stakeholder agencies.	DOC Annual Report	



Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
11.5	Provide required equipment to the government agencies that will be part of the Nepal National Single Window System.	Provided necessary computer, UPS, printer, table and chairs to the associated 40+ agencies and their subordinate offices according to needs.	DOC Annual Report	
11.6	Integrate the agencies to be included in the Nepal National Single Window System that have their own system, if not, develop separate modules to integrate them with the system.	Integrated stakeholder agencies in the NNSW.	DOC Annual Report	
11.7	Develop the NNSWS, evaluate and certify the quality of the system.	Quality assessed and accredited by the international expert.	DOC Annual Report	
11.8	Develop the system and implement it by expanding it to all export and import agencies and points as an integral part of international trade.	Developed the system and extended it to all the agencies and Customs points as needed.	DOC Annual Report	
11.9	Prepare governance structure for the sustainability of the Nepal National Single Window System.	Approved work plan.	DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
<b>Output 12. Managed foreign trade statistics of the DOC digitally.</b>				
12.1	Develop the DOC as a national focal point for foreign trade statistics.	Published National Trade Statistics within 5 days of the following month	DOC Annual Report	
12.2	Form Statistics Management Unit in the Customs Offices where the AW has been implemented.	Statistics Management Unit functional in the Customs Offices.	DOC Annual Report	
12.3	Collect and publish the statistics regularly.	The number of publications.	DOC Annual Report	
12.4	Provide orientation to all the designated focal persons on automatic data management.	Provided orientation training to the focal persons of all the Statistical Management Unit.	DOC Annual Report	
12.5	Prepare manual to manage the data effectively.	Approved manual.	DOC Annual Report	
12.6	Develop an overall statistical data management module for long term data management.	Developed module in operation.	DOC Annual Report	
12.7	Manage the recording system of sectoral revenue exemption (project exemption, diplomatic/tariff, exemption as per the Finance Act etc.).	Record of the revenue exemption (automated) available.	DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
<b>Outcome 5. Organizational Development and Capacity Building:</b>				
<b>Output 13. Developed Customs infrastructure and physical facilities.</b>				
13.1	Update and implement Physical Infrastructure Improvement Master Plan (PIIMP) on the basis of current and future needs.	Approved and implemented updated PIIMP.	DOC Annual Report	
13.2	Coordinate in the construction of Integrated Customs Check Posts (ICP) and Dry Ports.	Available basis, report and minutes of coordination and facilitation for construction.	DOC Annual Report	
13.3	Develop and expand the Customs infrastructures along the border.	Developed and expanded infrastructures of two Customs along the northern border on the basis of priority.	DOC Annual Report	
13.4	Promote private sector participation in the construction of Customs warehouses and terminal management.	Constructed 2 warehouses.	DOC Annual Report	
13.5	Acquire land to develop the physical infrastructure of the Customs Offices.	Acquired land for the Customs offices on the basis of availability of resources and priority.	DOC Annual Report	
13.6	Construct necessary structure of the Customs buildings to improve the working environment.	Constructed work environment-friendly structure.	DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
13.7	Safeguard and manage the land and building of the Sub-Customs Offices where there are no transactions.	Managed the physical assets of the Sub-Customs Offices properly.	DOC Annual Report	
13.8	Design layout to maintain uniformity in the construction and location of the Customs Offices.	Approved the design of the Customs Offices to maintain uniformity.	DOC Annual Report	
13.9	Equip the Customs laboratories with modern equipment on the basis of scientific classification.	Equipped the Customs laboratory with modern equipment.	DOC Annual Report	
13.10	Implement the recommendations of the Customs Point and Non-Intrusive Inspection Equipment (NIIE) study.	Available report of the implementation of the recommendations.	DOC Annual Report	
13.11	Compile and archive Customs related historical and significant documents.	Collected and archived historical documents related to Customs, books of Customs duties, laws, study reports, copies of treaties and agreements.	DOC Annual Report	
<b>Output 14. Promoted Integrity and Customs Governance.</b>				
14.1	Upgrade the Performance-based Indicator Management System in the Customs.	Available annual performance monitoring report.	DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
14.2	Arrange a code of conduct that includes ethical value recognition, meticulous regulation and monitoring of Customs staff.	Revised code of conduct including the incorporation of the provisions of the Revised ARUSHA declaration available.	DOC Annual Report	
14.3	Conduct participatory interactions with the participation of Customs Offices and DOC periodically.	Conducted 8 Customs management workshops.	DOC Annual Report	
14.4	Disseminate information related to the Customs activities regularly.	Available Customs bulletins, souvenirs and records of interactions with the stakeholders		
14.5	Provide incentives to the staff working in the Customs.	Annual expenses or other details available.	DOC Annual Report	
<b>Output 15. Strengthened management capacity including Results-based Planning of the Customs.</b>				
15.1	Review the organizational structure of the DOC and Customs Offices.	Functional new organization structure.	DOC Annual Report	
15.2	Conduct study for the addition, upgradation and abolition of the Customs Offices.	Recommended proposal available.	DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
15.3	Prepare an integrated schedule of the CRMP annual action plan, programs included in the policies and programs of the Government of Nepal, annual programs, and programs included in the budget.	Integrated and implemented the tasks included in the CRMP in the annual program of the DOC.	DOC Annual Report	
15.4	Develop software to record the progress details attained from the CRMP implementation and integrate with the Performance-based Indicator Management System (PBIMS).	Developed a system to collect the progress report of the CRMP in software.	DOC Annual Report	
15.5	Install and enhance the capacity of the Internet Protocol Camera and upgrade the capacity of the Internet Protocol Cameras for the management of monitoring tasks.	Installed Internet Protocol Cameras in 15 Customs Offices by the end of the CRMP.	DOC Annual Report	
15.6	Review and implement the Human Resource Development Master Plan.	Approved and implemented Human Resource Development Master Plan.	DOC Annual Report	

Results-chain	Descriptive Summary	Performance Indicators	Means of Verification	Key Assumptions
15.7	Build capacity in main thematic areas of the Customs.	Provided training to the Customs team in 14 themes.	DOC Annual Report	
15.8	Select thematic experts in the main subjects of the Customs and include them in the Pool of Experts list.	15 thematic experts mobilized in Customs capacity building programs.	DOC Annual Report	
15.9	Provide orientation and training to the Customs Agents and stakeholders to expand their performance.	Organized 10 programs.	DOC Annual Report	
15.10	Ensure sustainability of the AW (NECAS).	Available study report.	DOC Annual Report	
15.11	Update the records of movable goods and fixed assets and staffs of the Customs administration.	Records available.	DOC Annual Report	



## ANNEX 2. CRMP 2021/22-2025/26 IMPLEMENTATION PLAN

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
Outcome 1: Trade Facilitation: Facilitated import and export procedures to make it faster, cost effective and more predictable.																										
Output 1: Facilitated legitimate trade in the Customs																										
1.1 Formulate and implement the new Customs Regulationfs under the new Customs Act prepared in line with the provisions of the revised Kyoto Convention and Trade Facilitation Agreement.	Draft new Customs Rules submitted to the MOF.	x																						6617	Policy Tariff Section	
1.2 Formulate new Customs manual (Handbook).	manual available.	x																							2867	Policy Tariff Section
1.3 Review implementation status of the Customs related provisions of the Revised Kyoto Convention and Trade Facilitation Agreement.	Implemented work plan.	x																							1342	Policy Tariff Section
1.4 Periodic review of the documentation requirements for the Customs clearance.	Reviewed the documents to be submitted in the Customs clearance.	x																							1947	Policy Tariff Section
1.5 Assess implementation of the Advance Rulings to strengthen it.	Implemented recommendations of the assessment report	x																							283	Classification and Review Section



Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
1.6 Implement the provisions of the Authorized Business Persons.	Implemented the work plan.	x																					2100	Policy Tariff Section	
1.7 Implement provisions of the expedited shipments.	Implemented provisions of the expedited shipment.	x																						2142	Policy Tariff Section
1.8 Conduct Time Release Study (TRS).	Implemented in 5 Customs Offices where the AW entry and exit system are operational.	5 Customs Offices																						3321	Customs Reform and International Relations Section (CRIRS)
1.9 Develop policy and structure to facilitate export and import through cross-border e-commerce in accordance with national policy and international good practices.	Developed policy and structure.	x																						5935	CRIRS
1.10 Adopt the sub-regional projects identified by SASEC Customs Sub-Group.	Available progress report.	x																						1092	CRIRS
1.11 Adopt the principles and values of Gender Equality and Social Inclusion (GESI).	An available work plan on GESI.	x																						3145	CRIRS

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
1.12 Ensure resilience in Customs clearance to maintain the supply chain in the event of disasters such as earthquakes, COVID-19 infection and other pandemics .	Available integrated manual that covers all disasters.	x																					5977	CRIRS	
1.13 Activate the Client Service Desk (CSD) effectively.	Implemented 80 percent recommendations of the CFS study report in 12 major Customs Offices.	x																						738	Client Facilitation Section
1.14 Make the export and import through postal parcels from the Foreign Post Customs Office safe and smoothly.	Prepared manual related to the postal parcels.	x																						52364	Policy Tariff Section
1.15 Ensure the access of all data and information of the Customs process to traders.	Available the Customs data and information on its website.	x																						2083	Information Technology Infrastructure Section
1.16 Organize orientation programs to the stakeholders to disseminate the Customs policies related to automation and to develop ownership among the stakeholders for the implementation of information technology policy.	Organized 2 orientations to the stakeholders annually.	x																						8478	Information Technology Infrastructure Section

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
Output 2: Promoted communication and cooperation between Customs and stakeholders																										
2.1 Mobilize local and national Customs trade facilitation mechanism.	Organized 15 programs of the National Trade Facilitation Committee.  Organized 6 programs of the Local Trade Facilitation Committees by all the major Customs Offices annually.	x																						131,142	CRIRS	
2.2 Collaborate among the agencies involved in the management of the supply chain at the border.	Interacted with all agencies involved in the supply chain.  Implemented decisions of the interactions.	x																							2,269	CRIRS
2.3 Establish coordination, cooperation and effective communication between the Customs administrations.	Organized 3 meetings annually.	x																							2,909	Customs Offices
2.4 Exchange information on Customs clearance with neighboring Customs administration in advance.	MOU signed with peer Customs administration on the advance exchange of information.	x																							3708	CRIRS

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
2.5 Sign Customs Mutual Assistance Agreements (CMAA) with Customs administrations of trading partner countries.	Signed CMAA with 2 countries in Customs related topics.	ø																						212	CRIRS	
2.6 Conduct Client satisfaction surveys in the DOC and Customs Offices.	Available one survey report of the 6 major revenue collecting Customs offices in every 2 years (12 reports).	x																							22989	Client Facilitation Section
2.7 Coordinate and communicate with the agencies working at the border.	Arranged regular interactions and information sharing.	x																							4738	CRIRS
2.8 Intensify inter-Customs cooperation.	Arranged regular meetings and exchanges of information with Juxta Posed Customs. Shared information regularly among the Customs Offices.	x																							4809	CRIRS

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
Output 3: Streamlined Coordinated Border Management.																										
3.1 Assume lead role by the Customs in coordinating border management among the agencies responsible for border management.	Created mechanisms with the scope of work and implemented manual.	x																						844	CRIRS	
3.2 Prepare mutual communication between the Customs administration & stakeholders and media.	Record of the approved Communication Program/manual available.	x																							2160	CRIRS
3.3 Conduct Customs related education, awareness and corporate social responsibility programs in the border areas.	Prepared and implemented work plan in 11 Customs Offices (55 programs).	x																							15221	Customs Offices
Output 4: Strengthened Risk Management.																										
4.1 Prepare Risk Register and update it.	Prepared/ Risk Register.	x																							1375	Risk Management Section
4.2 Prepare Risk Profile.	Prepared Risk Profile.	x																							1316	Risk Management Section
4.3 Prepare Risk Indicators.	Prepared risk indicators.	x																							37324	Risk Management Section
4.4 Develop human resources to identify risks.	Functional 10 risk identification experts.	x																							6827	Risk Management Section

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
4.5 Update risk criteria in the Selectivity Module	Updated the criteria.	x																					3776	Risk Management Section		
4.6 Extend Selectivity Module to additional Customs Offices.	Extended to 5 additional Customs Offices.	13																					236	Risk Management Section		
4.7 Initiated Customs clearance from the blue lane (with the provision to conduct PCA).	Initiated in 7 Customs Offices.	x																					18385	Risk Management Section		
4.8 Coordinate and exchange information with national and international intelligence agencies.	The number of information exchanged.	x																					5706	Risk Management Section		
Outcome 2: Fair and accurate Revenue Yield: Increased Fair and accurate revenue collection through improved Customs law and it's compliance..																										
Output 5: Promoted Compliance Management and Voluntary Compliance.																										
5.1 Prepare a document of voluntary compliance criteria.	Document available.	x																					9923	Investigation & Compliance Section		
5.2 Enhance awareness of the stakeholders regarding the voluntary compliance	Document on the awareness programs.	x																					1947	Investigation & Compliance Section		
5.3 Implement voluntary compliance criteria.	Copy of the Work Plan.	x																					4827	Investigation & Compliance Section		

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
5.4 Build institutional cooperation and collaboration with the stakeholders.	Collaborated with 5 agencies in the areas of Customs facilitation and increment in revenue collection.	x																					28099	Investigation & Compliance Section		
5.5 Monitor and evaluate the implementation of compliance criteria.	Monitoring and evaluation report/record.	x																						354	Investigation & Compliance Section	
5.6 Implement the reward and punishment system.	Record of reward and punishment.	x																						4012	Investigation & Compliance Section	
Output 6. Collected Fair and accurate revenue.																										
6.1 Propose annual potential revenue target based on data analysis of international trade, Customs tariff rates and changes in the revenue policy.	Available copy of the report submitted to the Ministry.	x																						1222	Policy Tariff Section	
6.2 Submit suggestions to adjust Customs tariff rates in line with the international commitments.	Available copy of the suggestion.	x																						4653	Policy Tariff Section	
6.3 Submit suggestions to adjust Customs tariff rates and export promotion and other policy suggestions.	Available copy of the suggestion.	x																						1726	Policy Tariff Section	

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
6.4 Make a proper declaration of goods and correct classification.	Available details of additional revenue collected in the form of penalties from the incorrect declaration and incorrect classification of goods.	x																					3216	Monitoring Section	
6.5 Make the Customs valuation accurate.	Available details on the Customs valuation.	x																						12217	Customs Valuation & Review Section
6.6 Use the data obtained from the valuation module as an online valuation database.	Updated database and created access to the Customs Officers.	x																						3216	Customs Valuation & Review Section
6.7 Review and update the procedures/manual to strengthen the valuation.	Updated procedure/manual available.	x																						2021	Customs Valuation & Review Section
6.8 Carry out the random check of the goods cleared from the Customs to control revenue leakage.	The number of emergency checks and reports.	x																						2284	Investigation and Compliance Section
6.9 Carry out direct WAN monitoring at the central level and LAN monitoring at the local levels.	Monthly record of WAN and LAN monitoring.	x																						1475	Monitoring Section



Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
6.10 Promote transportation of cargo in a sealed container.	Implemented policy to encourage the transport of cargo by the sealed container.	x																					3334	Investigation and Compliance Section		
6.11 Implement the seventh version (2022 version) of the Harmonized System.	Published the seventh version (2022 version) of the harmonized system tariff book.	x																						11641	Classification and Review Section	
6.12 Conduct a study on the consequences of Customs revenue exemption and submit it to the Ministry of Finance for review.	Report of the suggestions submitted to the Ministry.	x																						1608	Policy Tariff Section	
Output 7: Made Post Clearance Audit effective.																										
7.1 Conduct a study on the status of PCA implementation to strengthen the audit based control.	Study report available.	x																						2215	Customs Valuation & Review Section	
7.2 Review organization structure of the PCA Office.	Fulfilled staff as per revised organizational structure.	x																						1156	Post Clearance Audit Office	
7.3 Review the laws and procedures related to the PCA.	Copy of approved laws and procedures.	x																						1257	Post Clearance Audit Office	

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
7.4 Link the PCA with the risk management of the Customs by inter-agency coordination.	Developed sub-system and interlinked with Risk Management.	x																					720	Post Clearance Audit Office		
7.5 Develop risk indicators to select for the PCA.	The Available record of the updated risk indicators.	x																						3469	Post Clearance Audit Office	
7.6 Select and conduct PCA based on risk indicators.	Conducted PCA of 0.10 percent of the total declarations based on risk.	x																						1676	Post Clearance Audit Office	
Outcome 3: Social Safety and Security: Adopted measures for surveillance and other types of control over the movement of goods, means of transport, and transport equipment (containers, pallets, crates) to prevent illegal trade and trafficking of harmful items.																										
Output 8: Implemented Customs policies and procedures in an integrated and coordinated manner to support social security and social protection.																										
8.1 Construct cargo and passenger lanes.	Constructed separate cargo and passenger lanes at all international airports. Constructed separate cargo and passenger lanes in all the ICPs of the land route and at a minimum of 10 Customs offices including Tatopani and Rasuwa Customs.	x																						128420	CRIRS	

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
8.2 Obtain pre-arrival information of goods and passengers, assess risks and implement it.	Received pre-arrival information of cargo imported through all International Airport Customs Office and Railways. Received departure information of passengers arriving from all International Airport Customs Offices.	x																					2732	CRIRS	
8.3 Acquire active support of the security agencies for the security arrangements of the Customs Office and other works.	Arranged permanent security of the Customs office. Established a mechanism to get continuous active support from the security agencies.	x																						6060	Investigation and Compliance Section

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
8.4 Control smuggling of goods across the border through non-Customs agreed routes by mobilizing joint patrols under the leadership of Customs.	Mobilized vehicles and human power for regular patrols are available in all the import and export Customs Offices.  Formulated procedures for regular and effective patrol operations.	x																					94400	Investigation and Compliance Section	
8.5 Control revenue leakage by mobilizing interagency mechanisms at central and local levels regularly.	Mobilized the mechanisms.	x																						1847	CRIRS
8.6 Operate modern equipment for the clearance of the goods and passengers.	Arranged mobile X-ray machines and trained human resources in the ICPs, Dry Port and International Airport Customs.  Arranged passenger screen and baggage X-ray at the Customs Offices where the passenger movement takes place.	x																						239918	CRIRS

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
Output 9: Facilitated overall national safety, public health, economy, protection of intellectual property, environment and social security through Customs.																									
9.1 Establish an interface model laboratory within the Customs premises in the ICPs and Dry Port Customs Office for testing the goods to be exported and imported.	Established interface laboratories in 5 Customs Office premises.	x																						241818	Laboratory Section
9.2 Enhance the capacity of the customs laboratory to test endangered wildlife and flora, ozone-depleting substances and prohibited and harmful substances that adversely affect the environment.	Procured a one-unit machine for testing endangered wildlife, plants and harmful items. Provided capacity building training to the staff.	x																						32291	Laboratory Section
9.3 Increase the use of special vigilance and intelligence at the entry points.	Prepared and implemented manual for intelligence mobilization.	x																						6921	Investigation and Compliance Section
9.4 Coordinate and facilitate to prevent financial investment in money laundering and terrorist activities..	Arranged separate desks and staff at the Customs offices.	x																						23482	Investigation and Compliance Section

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility			
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter								
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4					
Outcome 4: Digitized Customs: Automated all the procedures of the Customs administration.																											
Output 10: Extended automated system in the Customs procedures.																											
10.1	Extend Nepal Customs Automated System (NECAS) system in the major Customs Offices.	Extended in 29 Customs Offices.	24																						19618	Information Technology Infrastructure Section	
10.2	Implement the paperless Customs clearance.	The prepared basis for the paperless Customs and implementation report of the paperless Customs available.	x																							27099	Information Technology Infrastructure Section
10.3	Implement the recommended functional and technical aspects of the AW Implementation Plan.	Available report on the implementation of recommended functional and technical aspects.	x																							9001	Information Technology Infrastructure Section
10.4	Roll out Selectivity Module in the Customs Offices.	Extended to 18 Customs Offices.	13																							1847	Information Technology Infrastructure Section

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
10.5	Roll out the gate entry and manifest module to the Customs Offices.	Extended to 12 Customs Offices. Report on upgradation of the manifest module in the airport Customs Offices and Sirshiya Dry Port Customs Office.	7																					41774	Information Technology Infrastructure Section	
10.6	Roll out the AW Mobile Client App in the Customs Offices for Customs clearance through Mobile /Tablet.	Extended to 5 major Customs Offices.	x																						25034	Information Technology Infrastructure Section
10.7	Apply the Exit Note as a Customs clearance gate pass.	Applied in 11 major Customs Offices where NECAS has been implemented.	Tested in Birgunj Customs Office.																						4284	Information Technology Infrastructure Section
10.8	Implement the electronic payment system.	Applied electronic payment in the major Customs Offices	x																						5380	Information Technology Infrastructure Section
10.9	Upload the Tariff Specification Code in the AW system to automate the valuation.	Uploaded the established codes.	x																						2319	Customs Valuation and Review Section
10.10	Configure provisions of the WTO Trade Facilitation in the AW as required.	Facilities are available in the AW.	x																						3575	Information Technology Infrastructure Section

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
10.11 Systematize all the Customs exemptions through the AW system i.e. the diplomatic exemption, tariff exemption, exemption as per the Finance Act, project exemption etc.	Administered Customs exempted goods imported from 12 Customs Offices through the AW system.	x																					6348	Information Technology Infrastructure Section	
10.12 Implement the ASYSCAN module.	Used in the major Customs Offices where NECAS has been implemented.	x																						649	Information Technology Infrastructure Section
10.13 Implement digital signature.	Used in the major Customs Offices where NECAS has been implemented.	x																						11481	Information Technology Infrastructure Section
10.14 Extend the Bank Guarantee Management system.	Extended to the remaining Customs Offices where NECAS has been implemented.	12																						1552	Information Technology Infrastructure Section
10.15 Upgrade IT infrastructure in the major Customs Offices where NECAS has been implemented.	Available report on upgradation.	x																						75302	Information Technology Infrastructure Section



Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility			
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter								
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4					
Output 11: Developed and extended Nepal National Single Window System																											
11.1	Implement and extend Nepal National Single Window System.	Designed, developed and implemented NNSWS for 40+ agencies.																							12921	Project Implementation Unit	
11.2	Manage the data center with the equipment required to operate the Nepal National Single Window System.	Established 3 data centers for the NNSWS.																								31878	Project Implementation Unit
11.3	Interface between the Nepal National Single Window System, NECAS and agencies involved in revenue collection/control.	Interfaced the NNSWS and NECAS in 3 steps.																								6697	Project Implementation Unit
11.4	Organize training to the stakeholders for the operation of the Nepal National Single Window System.	Trained the users and traders of all the government and non-government stakeholder agencies.																								3570	Project Implementation Unit

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
11.5 Provide required equipment to the government agencies that will be part of the Nepal National Single Window System.	Provided necessary computer, UPS, printer, table and chairs to the associated 40+ agencies and their subordinate offices according to needs.																						24208	Project Implementation Unit	
11.6 Integrate the agencies to be included in the Nepal National Single Window System that have their system, if not, develop separate modules to integrate them with the system.	Integrated stakeholder agencies in the NNSWS.																							14785	Project Implementation Unit
11.7 Develop the NNSWS, evaluate and certify the quality of the system.	Quality assessed and accredited by the international expert.																							4148	Project Implementation Unit
11.8 Develop the system and implement it by expanding it to all export and import agencies and points as an integral part of international trade.	Developed the system and extended it to all the agencies and Customs points as needed.																							165436	Project Implementation Unit

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
11.9 Prepare governance structure for the sustainability of the Nepal National Single Window System.	Approved work plan.																							21522	Project Implementation Unit	
Output 12: Managed foreign trade statistics of the DOC digitally.																										
12.1 Develop the DOC as a national focal point for foreign trade statistics.	Published National Trade Statistics within 5 days of the following month	x																							649	Statistics Management Section
12.2 Form Statistics Management Unit in the Customs Offices where the AW has been implemented.	Statistics Management Unit functional in the Customs Offices.	x																							1965	General Administration and Human Resource Development Section (GAHRDS)
12.3 Collect and publish the statistics regularly.	The number of publications.	Regular																							3381	Statistics Management Section
12.4 Provide orientation to all the designated focal persons on automatic data management.	Provided orientation training to the focal persons of all the Statistical Management Unit.	x																							1745	Statistics Management Section
12.5 Prepare manual to manage the data effectively.	Approved manual.	x																							2260	Statistics Management Section

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
12.6 Develop an overall statistical data management module for long term data management.	Developed module in operation.	x																						10692	Statistics Management Section	
12.7 Manage the recording system of sectoral revenue exemption (project exemption, diplomatic/tariff, exemption as per the Finance Act etc.).	Record of the revenue exemption (automated) available.	x																							3738	Information Technology Infrastructure Section
Outcome 5: Organizational Development and Capacity Building: Improved Customs efficiency through restructuring the Customs organization.																										
Output 13: Developed Customs infrastructure and physical facilities.																										
13.1 Update and implement Physical Infrastructure Improvement Master Plan (PIIMP) based on current and future needs.	Approved and implemented updated PIIMP.	x																							3186	CRIRS
13.2 Coordinate in the construction of Integrated Cusotms Check Posts (ICP) and Dry Ports.	Available basis, report and minutes of coordination and facilitation for construction.	x																							64228	CRIRS
13.3 Develop and expand the Customs infrastructures along the border.	Developed and expanded infrastructures of two Customs along the northern border on the basis of priority.	x																							771048	CRIRS

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
13.4 Promote private sector participation in the construction of Customs warehouses and terminal management.	Constructed warehouses. 2	x																						122744	CRIRS	
13.5 Acquire land to develop the physical infrastructure of the Customs Offices.	Acquired land for the Customs offices based on availability of resources and priority.	x																							756994	GAHRDS
13.6 Construct necessary structure of the Customs buildings to improve the working environment.	Constructed work environment-friendly structure.	x																							1250798	GAHRDS
13.7 Safeguard and manage the land and building of the Sub-Customs Offices where there are no transactions.	Managed the physical assets of the Sub-Customs Offices properly.	x																							2378	GAHRDS
13.8 Design layout to maintain uniformity in the construction and location of the Customs Offices.	Approved the design of the Customs Offices to maintain uniformity.	x																							431013	CRIRS

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
13.9 Equip the Customs laboratories with modern equipment based on scientific classification.	Equipped the Customs laboratory with modern equipment.	x																					267642	Laboratory Section		
13.10 Implement the recommendations of the Customs Point and Non-Intrusive Inspection Equipment (NIIE) study.	Available report of the implementation of the recommendations.	x																					64115	CRIRS		
13.11 Compile and archive Customs related historical and significant documents.	Collected and archived historical documents related to Customs, books of Customs duties, laws, study reports, copies of treaties and agreements.	x																					2360	CRIRS		
Output 14: Promoted Integrity and Customs Governance.																										
14.1 Upgrade the Performance-based Indicator Management System in the Customs.	Available annual performance monitoring report.	x																					4974	Monitoring Section		
14.2 Arrange a code of conduct that includes ethical value recognition, meticulous regulation and monitoring of Customs staff.	Revised code of conduct including the incorporation of the provisions of the revised ARUSHA declaration available.	x																					2166	Investigation and Compliance Section		

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
14.3	Conduct participatory interactions with the participation of Customs Offices and DOC periodically.	Conducted Customs management workshops. 8	x																					12272	CRIRS	
14.4	Disseminate information related to the Customs activities.	Available Customs bulletins, souvenirs and records of interactions with the stakeholders	x																						17641	CRIRS
14.5	Provide incentives to the staff working in the Customs.	Annual expenses or other details available.	x																						1652	GAHRDS
Output 15: Strengthened management capacity including Results-based Planning of the Customs.																										
15.1	Review the organizational structure of the DOC and Customs Offices.	Functional new organization structure.	x																						2794	GAHRDS
15.2	Conduct study for the addition, upgradation and abolition of the Customs Offices.	Recommended proposal available.	x																						2626	GAHRDS
15.3	Prepare an integrated schedule of the CRMP annual action plan, programs included in the policies and programs of the Government of Nepal, annual programs, and programs included in the budget.	Integrated and implemented the tasks included in the CRMP in the annual program of the DOC.	x																						7892	CRIRS

Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
15.4	Develop software to record the progress details attained from the CRMP implementation and integrate with the Performance-based Indicator Management System (PBIMS).	Developed a system to collect the progress report of the CRMP in software.	x																					16688	Monitoring Section	
15.5	Install and enhance the capacity of the Internet Protocol Camera and upgrade the capacity of the Internet Protocol Cameras for the management of monitoring tasks.	Installed Internet Protocol Cameras in 15 Customs Offices by the end of the CRMP.	x																						181649	Monitoring Section
15.6	Review and implement Human Resource Development Master Plan.	Approved and implemented Human Resource Development Master Plan.	x																						732	CRIRS
15.7	Build capacity in main thematic areas of the Customs.	Provided training to the Customs team in 14 themes.	x																						51890	GAHRDS
15.8	Select thematic experts in the main subjects of the Customs and include it in the Pool of Experts list.	15 thematic experts mobilized in Customs capacity building programs.	x																						4130	GAHRDS



Activities	Target/Milestones (Performance Indicators)	Baseline Information	Time and Target																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Trimester				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
15.9 Provide orientation and training to the Customs Agents and stakeholders to expand their performance.	Organized programs. 10	x																					7128	Client Facilitation Section	
15.10 Ensure sustainability of the AW (NECAS).	Available study report.	x																						3334	Information Technology Infrastructure Section
15.11 Update the records of movable goods and fixed assets and staffs of the Customs administration.	Records available.	x																						29270	GAHRDS

### ANNEX 3. CRMP 2021-2026 ACTION PLAN

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility			
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter								
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4					
Outcome 1. Trade Facilitation: Facilitated import and export procedures to make it faster, cost-effective and more predictable.																											
Output 1. Facilitated legitimate trade in the Customs.																											
1.1	Formulate the new Customs Regulation for the implementation of the new Customs Act prepared in line with the provisions of the revised Kyoto Convention and trade facilitation agreement.																							6617	Policy Section	Tariff	
	1.1.1 Form a preliminary draft committee.	Minutes of the draft committee meeting.																							1569	Policy Section	Tariff
	1.1.2 Prepare a preliminary draft of the Customs Regulations and submit it to the MOF.	Available the draft of the preliminary Customs Regulations.																							472	Policy Section	Tariff
	1.1.3 Prepare time plan to conduct orientation and training to raise awareness of the stakeholders on the Customs Act and Customs Regulation	Approved time plan.																							59	Policy Section	Tariff
	1.1.4 Conduct orientation/training to raise awareness.	10 programs (conducted programs for the stakeholders of the main 10 Customs Offices).																							4517	Policy Tariff Section	

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
1.2	Formulate new Customs manual (Handbook).																						2867	Policy Tariff Section	
	1.2.1 Form task force.	Minutes of the task force meetings.																						0	Policy Tariff Section
	1.2.2 Prepare draft.	Draft approved for discussion.																						826	Policy Tariff Section
	1.2.3 Consult with the stakeholders.	Consultation report.																						1569	Policy Tariff Section
	1.2.4 Publish the manual	Manual																						472	Policy Tariff Section
1.3	Review implementation of the Customs related provisions of the Revised Kyoto Convention and Trade Facilitation Agreement.																							1342	CRIRS
	1.3.1 Prepare work plan to review the progress of the TFA and RKC.	Work Plan.																						0	CRIRS
	1.3.2 Review TFA and RKC progress implementation progress.	Review report.																						1342	CRIRS
1.4	Periodic review of the documentation required for the Customs clearance.																							1947	Policy Tariff Section
	1.4.1 Form task force.	Minutes of the task force meetings.																						0	Policy Tariff Section
	1.4.2 Prepare a report with the documents that need to be reduced as per the review.	Report with recommendations to reduce the number of documents.																						1593	Policy Tariff Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	1.4.3	Prepare report.	Reviewed 2 times in five years.																				354	Policy Tariff Section
1.5	Assess the implementation of the Advance Rulings to strengthen it.																						283	Policy Tariff Section
	1.5.1	Form a task force to assess the Advance Rulings.	Minutes of the task force meetings.																				0	Policy Tariff Section
	1.5.2	Assess the implementation of the Advance Rulings.	Assessment report with recommendations																				283	Classification and Review Section
	1.5.3	Implement recommendations of the assessment report.	Implementation report.																				0	Classification and Review Section
1.6	Implement the provisions of the Authorized Business Persons.																						2100	Policy Tariff Section
	1.6.1	Identify the scope of work of the Authorized Business Persons.	Record of the scope of work.																				0	Policy Tariff Section
	1.6.2	Prepare a list of Authorized Business Persons.	List of Authorized Business Persons.																				0	Policy Tariff Section
	1.6.3	Prepare procedure related to the Authorized Business Person.	Prepared procedure																				1392	Policy Tariff Section
	1.6.4	Implement Authorized Business Persons program.	Implementation report.																				0	Policy Tariff Section
	1.6.5	Conduct study to extend facilities to the Authorized Business Persons.	Report with recommendations.																				708	Policy Tariff Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
1.7	Implement provisions of the expedited shipments.																						2142	Policy Tariff Section	
	1.7.1 Study the necessary infrastructure needed for the expedited shipments.	Study report.																						885	Policy Tariff Section
	1.7.2 Conduct programs to raise awareness of the private sector.	The number of programs.																						1079	Policy Tariff Section
	1.7.3 Prepare the procedure.	Approved the procedure.																						118	Policy Tariff Section
	1.7.4 Implement provisions of the expedited shipments.	Implementation report.																						60	Policy Tariff Section
1.8	Conduct Time Release Study (TRS)																							3321	CRIRS
	1.8.1 Form taskforce and prepare work plan to conduct a timely study of the TRS	Task force and Work plan prepared for the study.																						2154	CRIRS
	1.8.2 Test run by preparing the scope and design of the TRS for the study office.	Test run report with sampling strategy.																						118	CRIRS
	1.8.3 Collect data based on AW data.	Completion report of the data collection																						0	CRIRS
	1.8.4 Analyze the data collection study and publish the report.	Published the TRS report.																						472	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	1.8.5 Prepare a work plan for the implementation of the recommendations of the study and implement it.	Approved work plan.																					577	CRIRS	
1.9	Develop policy and structure to facilitate export and import through inland e-commerce under national policy and international good practices.																							5935	CRIRS
	1.9.1 Form an intergovernmental task force to study the reforms required by the Customs for the facilitation of electronic trade.	The decision of the task force formation.																						354	CRIRS
	1.9.2 Prepare a report of the study and work plan.	Study report.																						2749	CRIRS
	1.9.3 Implement the policy, legal base, Customs clearance process, Customs automation, and Single Window System to facilitate Customs clearance for e-commerce.	Approved for implementation.																						1416	CRIRS
	1.9.4 Implement the cross border e-commerce for export and import.	Approved for implementation.																						1416	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
1.10	Implement the sub-regional projects identified by the SASEC Customs Sub-Group.																						1092	CRIRS	
	1.10.1 Prepare progress monitoring plan of the regional projects identified by the SASEC Customs Sub-Group.	Monitoring plan.																						0	CRIRS
	1.10.2 Monitor the progress of the projects.	Monitoring report.																						974	CRIRS
	1.10.3 Submit progress report to discuss in the SASEC Customs Sub-Group meeting.	Minutes of the SASEC Customs Sub-Group meeting.																						118	CRIRS
1.11	Adopt the principles and values of Gender Equality and Social Inclusion (GESI).																							3145	CRIRS
	1.11.1 Form a task force to identify potential scope of work to adopt GESI in the Customs clearance	Task Force formulation.																						2024	CRIRS
	1.11.2 Identify potential areas and prepare a work plan.	Approved work plan.																						885	CRIRS
	1.11.3 Adopt GESI principles and values in facilitating the Customs clearance as per the work plan.	Implementation report.																						236	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
1.12	Ensure resilience in Customs clearance to maintain the supply chain in the event of disasters such as earthquakes, COVID-19 infection and other pandemics.																						5977	CRIRS	
	1.12.1 Form an intergovernmental task force to study the need to keep the supply chain uninterrupted through the Customs clearance in the event of disasters including earthquakes, flood, landslides and pandemics.	Annual program.																						472	CRIRS
	1.12.2 Conduct a study on the national policy, requirements and international best practices by the task force and submit a report.	Study report																						2142	CRIRS
	1.12.3 Prepare a resilience work plan to implement the recommendations of the report, and transform it into an annual program.	Approved work plan.																						590	CRIRS
	1.12.4 Implement the work plan.	Progress report.																						590	CRIRS
	1.12.5 Transform the work plan into an annual program.	Annual program.																						0	CRIRS
	1.12.6 Implement the annual program.	Annual program.																						0	CRIRS
	1.12.7 Review progress.	Progress report.																						2183	CRIRS



No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
1.13	Activate the Client Service Desk (CSD) effectively.																						738	CFS	
	1.13.1 Review the CSD 2016 report.	Review report.																						738	Client Facilitation Section (CFS)
	1.13.2 Prepare implementation work plan.	Work plan.																						0	CFS
	1.13.3 Implement the report.	Implementation monitoring report of 11 main Customs Offices.																						0	CFS
1.14	Make the export and import through postal parcels from the Foreign Post Customs Office safe and smooth.																							52364	CRIRS
	1.14.1 Study the organizational structure and physical infrastructure of the Foreign Post Customs Office.	Study report.																						1434	CRIRS
	1.14.2 Prepare plan to install physical infrastructure including x-rays/scanners and human resources.	Approved plan.																						44250	CRIRS
	1.14.3 Implement the work plan.	Implementation report.																						0	CRIRS
	1.14.4 Study necessary legal provisions to make the Customs clearance systematic and easy	Study report.																						844	Policy Tariff Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	1.14.5 Prepare a draft of the legal documents as per the study and submit it to the MOF.	Draft submitted to the MOF.																					1239	Policy Tariff Section	
	1.14.6 Conduct a study for the system development in coordination with the World Postal Organization and UNCTAD to automate the clearance of goods.	Study report.																						1434	Information Technology Infrastructure Section (ITIS)
	1.14.7 Implement recommendations of the study.	Implementation report.																						0	ITIS
	1.14.8 Prepare a separate manual for the clearance of goods exported and imported through the postal parcel.	Draft of the manual.																						1729	Policy Tariff Section
	1.14.9 Implement the manual.	Approved the manual.																						0	Policy Tariff Section
	1.14.10 Conduct a study on flat-rate tariff on the goods imported by postal packaging from the Foreign Post Customs Office.	Study report.																						1434	Policy Tariff Section
1.15	Ensure the access of all data and information of the Customs process to traders.																							2083	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	1.15.1 Provide access to the traders on the Customs data and information through publications and websites of the DOC.	Updated website.																					236	CRIRS	
	1.15.2 Provide information in Nepali and English languages in electronic format.	Updated website.																						118	CRIRS
	1.15.3 Prepare manual for providing information through data, publications, and websites.	Approved.																						1729	CRIRS
1.16	Organize orientation programs to the stakeholders to disseminate the Customs policies related to automation and to develop ownership among the stakeholders for the implementation of information technology policy.																							8478	ITIS
	1.16.1 Prepare work plan.	Work plan.																						236	ITIS
	1.16.2 Prepare materials for the orientation program.	Program calendar.																						2791	ITIS
	1.16.3 Conduct orientation programs.	2 Organized orientation programs every year.																						5452	ITIS

**Output 2. Promoted communication and cooperation between Customs and stakeholders.**

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022				2022-2023				2023-2024				2024-2025				2025-2026							
			Quarter				Quarter				Quarter				Quarter				Quarter							
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
2.1	Mobilize local and national Customs trade facilitation mechanism.																							131142	CRIRS	
	2.1.1 Prepare interaction module.	Module is available.																							826	CRIRS
	2.1.2 Conduct programs.	15 programs organized at the center.  6 programs organized in the main Customs Offices.																							130198	CRIRS
	2.1.3 Prepare a report with the inclusion of topics discussed in the interaction programs.	Report.																							118	CRIRS
	2.1.4 Discuss the topics raised in the interaction programs and implement them.	Provided information to the stakeholders on the implementation areas.																							0	CRIRS
2.2	Collaborate among the agencies involved in the supply chain at the border.																								2269	CRIRS
	2.2.1 Identify the main agencies involved in the supply chain.	List of identified agencies.																							118	CRIRS
	2.2.2 Prepare interaction module.	Module is available.																							484	CRIRS
	2.2.3 Conduct interactions.	Minutes.																							1667	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022				2022-2023				2023-2024				2024-2025				2025-2026						
			Quarter				Quarter				Quarter				Quarter				Quarter						
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	2.2.4	Discuss the topics raised in the interaction programs and implement them.	Report.																					0	CRIRS
	2.2.5	Collaborate among the agencies involved in the supply chain.	Collaborated with 5 agencies.																					0	CRIRS
2.3	Establish coordination, cooperation and effective communication between the Customs administrations.																							2909	CRIRS
	2.3.1	Prepare the communication procedure and module.	Communication Procedure is available.																					1882	Customs Offices
	2.3.2	Organize meetings with the peer Customs at the border																							Customs Offices
	2.3.3	Prepare report of the meetings.																							The Number of meetings.
2.4	Exchange information on Customs clearance with neighboring Customs administration.																							3708	Report.
	2.4.1	Conduct study for project piloting at the Customs Office.	Study report.																					708	CRIRS
	2.4.2	Approve project and implement it.	Implementation plan.																					0	CRIRS
	2.4.3	Sign agreement with the peer Customs at the border.	Signed MOU with one Customs across the border.																					0	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022				2022-2023				2023-2024				2024-2025				2025-2026					
			Quarter				Quarter				Quarter				Quarter				Quarter					
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4					
	2.4.4 Organize Director General level meetings with the Customs administration of the trading partner countries.	Organized 1 meeting annually																				3000	CRIRS	
	2.4.5 Extend the project to other Customs Offices.	5 Customs Offices.																				0	CRIRS	
2.5	Sign Customs Mutual Assistance Agreements (CMAA) with Customs administrations of trading partner countries.	.																				212	CRIRS	
	2.5.1 Prepare a draft of the agreement.	Available draft of the Agreement.																				94	CRIRS	
	2.5.2 Form inter-ministerial task force.	Task Force with the scope of work.																				118	CRIRS	
	2.5.3 Negotiate with peer Customs	Minute.																				0	CRIRS	
	2.5.4 Submit the proposal to the cabinet with approval of the concerned ministries.	Proposal submitted to the cabinet.																				0	CRIRS	
	2.5.5 Sign agreements.	Signed agreements with the Customs administration of 2 countries.																				0	CRIRS	
2.6	Conduct Client Satisfaction Survey in the DOC and Customs Offices.																					22989	CFS	
	2.6.1 Conduct baseline survey	Survey report.																				20000	CFS	
	2.6.2 Prepare concept paper.	Approved concept paper.																				649	CFS	
	2.6.3 Design survey.	Approved design.																				1,074	CFS	

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022				2022-2023				2023-2024				2024-2025				2025-2026						
			Quarter				Quarter				Quarter				Quarter				Quarter						
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	2.6.4	Conduct survey.	Received 10 survey reports.																					794	CFS
	2.6.5	Publish reports.	Record of the publications.																					472	CFS
	2.6.6	Implement findings of the Client Satisfaction Survey	Approved implementation plan.																					0	CFS
2.7	Coordinate and communicate with the agencies working in the border areas.																							4738	CRIRS
	2.7.1	Organize coordination meetings with the border agencies.	Organized 4 meetings annually.																					2714	CRIRS
	2.7.2	Exchange information with the border agencies.	Available software and used by all the border agencies.																					236	CRIRS
	2.7.3	Prepare and implement an appropriate administrative and legal systems to coordinate for information exchange, control and working process with the border agencies.	Prepared information management procedures.																					1788	CRIRS
2.8	Intensify inter-Customs cooperation.																							4809	CRIRS
	2.8.1	Exchange information among the Customs Offices.	Exchanged information regularly.																					236	CRIRS
	2.8.2	Organize coordination and collaboration meetings during the Customs workshop.	Minutes of the meeting.																					4278	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	2.8.3 Prepare and implement action plan according to the discussion of the coordination and collaboration meeting organized during the Customs workshop and implement it.	Approved action plan.																				295	CRIRS	

### Output 3. Streamlined Coordinated Border Management (CBM).

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
3.1	Assume lead role by the Customs in Coordinating border management among the border agencies.																						844	CRIRS	
	3.1.1 Prepare concept paper.	Approved concept paper.																						177	CRIRS
	3.1.2 Prepare the manual of CBM.	manual.																						667	CRIRS
	3.1.3 Obtain approval from the MOF.	Approved manual.																						0	CRIRS
	3.1.4 Establish a mechanism for coordination of border management agencies under the Coordinated Border Management.	Established the mechanism.																						0	CRIRS



No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
3.2	Promote mutual communication between the Customs administration & stakeholders and media.																						2160	CRIRS	
	3.2.1 Form task force.	List of Task Force members.																						0	CRIRS
	3.2.2 Prepare concept paper and get approval from the DOC.	Approved concept paper.																						1021	CRIRS
	3.2.3 Implement the Communication Program/manual to improve communication and coordination in the Customs.	Approved the Communication Program/manual.																						1139	CRIRS
3.3	Conduct Customs related education, awareness and corporate social responsibility programs in the border areas.																							15221	CRIRS
	3.3.1 Prepare concept paper and program for corporate social responsibility.	Concept paper available.																						472	CRIRS
	3.3.2 Prepare annual work plan.	Approved work plan.																						0	Customs Offices
	3.3.3 Conduct meetings with the social and educational institutes in the border areas.	2 meetings are organized annually in 11 main Customs Offices.																						2728	Customs Offices

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	3.3.4 Conduct corporate social responsibility programs with social institutes.	33 programs annually (3 programs organized by 11 main Customs Offices).																					8172	Customs Offices	
	3.3.5 Organize awareness programs on penalty and legal system for the security and control of illegal trade at the border.	Organized 25 programs.																						3849	Customs Offices

#### Output 4. Strengthened Risk Management.

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
4.1	Prepared Risk Register and update it.																						1375	Risk Management Section	
	4.1.1 Form task force.	Task force.																						0	Risk Management Section
	4.1.2 Prepare modalities.	Prepared modalities.																						118	Risk Management Section
	4.1.3 Prepare work plan.	Work plan.																						0	Risk Management Section
	4.1.4 Prepare Risk Register.	Risk Register.																						1257	Risk Management Section
4.2	Prepare Risk Profile.																							1316	Risk Management Section
	4.2.1 Form task force.	Taskforce.																						0	Risk Management Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	4.2.2 Prepare work plan.	Work plan.																					0	Risk Management Section
	4.2.3 Identify the scope of the Risk Profile.	Identified scope of the Risk Profile.																					785	Risk Management Section
	4.2.4 Prepare Risk Profile.	Risk Profile.																					531	Risk Management Section
	4.2.5 Input profile in the system.	Imputed in the system.																					0	Risk Management Section
4.3	Prepare Risk Indicators																						37324	Risk Management Section
	4.3.1 Form Task Force.	Task Force.																					472	Risk Management Section
	4.3.2 Conduct a study to prepare risk indicators.	Study report.																					36008	Risk Management Section
	4.3.3 Prepare risk indicators.	Risk indicators.																					844	Risk Management Section
4.4	Develop human resources to identify risk.																						6827	Risk Management Section
	4.4.1 Form task force.	Task force.																					236	Risk Management Section
	4.4.2 Prepare roster of the employees working in the office to increase efficiency.	The available roster of 10 employees.																					0	Risk Management Section
	4.4.3 Develop the capacity of the staff.	Organized trainings. 3																					1062	Risk Management Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	4.4.4 Organize observation tours.	The number of observation tours.																					5529	Risk Management Section
4.5	Update risk criteria in the Selectivity Module.																						3776	Risk Management Section
	4.5.1 Input existing indicators of the risk profile and register in the selectivity module.	Updated indicators.																					0	Risk Management Section
	4.5.2 Carry out a study for the preparation of software.	Study report.																					3540	Risk Management Section
	4.5.3 Implement the software.	Structured indicators in the software.																					0	Risk Management Section
	4.5.4 Analyze the system and use the received feedback in the risk register and profile.	Updated records.																					236	Risk Management Section
4.6	Extend selectivity module to additional Customs Offices.																						236	Risk Management Section
	4.6.1 Form task force.	Task force.																					236	Risk Management Section
	4.6.2 Prepare work plan.	Work plan.																					0	Risk Management Section
	4.6.3 Extend selectivity module to additional Customs Offices.	Extended to 5 additional Customs Offices.																					0	Risk Management Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
4.7	Initiate Customs clearance from the blue lane (with the provision to conduct PCA).																						18385	Risk Management Section	
	4.7.1 Form task force and carry out a study.	Study report.																						2885	Risk Management Section
	4.7.2 Collect feedback with the participation of PCA Office in the post-clearance audit.	Report.																						844	Risk Management Section
	4.7.3 Identify eligible goods, companies, agencies and HS codes for the blue lane.	Number of identified agencies.																						1794	Risk Management Section
	4.7.4 Make a decision for the implementation of the blue lane.	Copy of the decision.																						236	Risk Management Section
	4.7.5 Configure in the AW based on the recommendations of the study.	Updated AW.																						12626	Risk Management Section
	4.7.6 Initiate Customs clearance from the blue lane.	7 Customs Offices.																						0	Risk Management Section
4.8	Coordinate and exchange information with national and international intelligence agencies.																							5706	Risk Management Section
	4.8.1 Prepare concept paper.	Approved concept paper.																						885	Risk Management Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	4.8.2 Identify focal persons.	List of the focal persons.																					0	Risk Management Section	
	4.8.3 Exchange information in direct contact with the Regional Intelligence Liaison Office (RILO) of the Asia-Pacific region of the World Customs Organization.	Number of exchanged information.																						354	Risk Management Section
	4.8.4 Make maximum use of the CEN Data Base of the World Customs Organization.	The Number of used information.																						0	Risk Management Section
	4.8.5 Organize discussion and interaction programs with the national regulatory bodies.	Report of the programs.																						3009	Risk Management Section
	4.8.6 Collect and disseminate information.	Records of information.																						726	Risk Management Section
	4.8.7 Evaluate the information and use feedback as support to evaluate and manage risk.	Evaluation report.																						732	Risk Management Section

**Outcome 2.** Fair and accurate Revenue Yield: Increased Fair and accurate revenue collection through improved Customs law and its compliance.

**Output 5.** Promoted Voluntary Compliance Management and Voluntary Compliance.

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
5.1	Prepare document of voluntary compliance criteria.																						9923	Investigation and Compliance Section	
	5.1.1 Establish a working group to develop Voluntary Compliance Management Guidelines	Working group formed with TOR.																						472	Investigation and Compliance Section
	5.1.2 Conduct gap analysis	Gap analysis report available with recommendations																						6761	Investigation and Compliance Section
	5.1.3 Prepare compliance management guidelines (by studying manuals, provisions and tools)	Guidelines are available for trusted traders as well.																						1770	Investigation and Compliance Section
	5.1.4 Consult with the stakeholders.	Included suggestions and feedback of the stakeholders in the directory																						920	Investigation and Compliance Section
	5.1.5 Approve the Guidelines.	Guidelines are available.																						0	Investigation and Compliance Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
5.2	Enhance awareness of the stakeholders regarding voluntary compliance.																						1947	Investigation and Compliance Section	
	5.2.1 Prepare work plan.	Work plan.																						0	Investigation and Compliance Section
	5.2.2 Prepare the program.	Format of the program																						0	Investigation and Compliance Section
	5.2.3 Provide orientation to the stakeholders.	Report of the orientation program.																						1947	Investigation and Compliance Section
5.3	Implement voluntary compliance criteria.																							4827	Investigation and Compliance Section
	5.3.1 Form task force of the DOC sections to study requirements for implementation.	Task force are formed and are active.																						118	Investigation and Compliance Section
	5.3.2 Prepare work plan.	Work plan available.																						0	Investigation and Compliance Section
	5.3.3 Organize consultation meetings with the stakeholders.	The number of meetings.																						708	Investigation and Compliance Section
	5.3.4 Conduct robust physical check, record check, cross-check etc.	Check reports available and recommendations implemented.																						2266	Investigation and Compliance Section



No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	5.3.5 Conduct regular online monitoring of the traders that do not voluntarily comply with the criteria.	Implemented recommendations of the monitoring report																					0	Investigation and Compliance Section	
	5.3.6 Prepare new materials for voluntary compliance.	Prepared a package of simplified work procedures such as segmentation of service recipients, appraisal of the service recipient's behavior etc.																						1735	Investigation and Compliance Section
	5.3.7 Settle the pending SAD to increase the rate of voluntary compliance.	The number of settled SAD.																						0	Investigation and Compliance Section
5.4	Build institutional cooperation and collaboration with the stakeholders.																							28099	Investigation and Compliance Section
	5.4.1 Assign focal persons from the MOF, Inland Revenue Department and Department of Revenue Investigation to share information.	The decision of assigned focal persons																						3334	Investigation and Compliance Section
	5.4.2 Prepare a list of similar problems and gaps.	Prepared list.																						0	Investigation and Compliance Section
	5.4.3 Connect with the MOF and Departments through the information network.	Prepared software.																						0	Investigation and Compliance Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	5.4.4 Link with the Inland Revenue Department through the information network.	Prepared software.																					23600	Investigation and Compliance Section
	5.4.5 Link the Compliance Strategy with Inland Revenue Department.	Activated software.																					0	Investigation and Compliance Section
	5.4.6 Build institutional cooperation and collaboration with the stakeholders.	Collaborated with 5 agencies.																					1165	Investigation and Compliance Section
5.5	Monitor and evaluate the implementation of compliance criteria.																						354	Investigation and Compliance Section
	5.5.1 Prepare a list of compliance traders.	Updated list available.																					354	Investigation and Compliance Section
	5.5.2 Update compliance criteria.	Updated criteria.																					0	Investigation and Compliance Section
	5.5.3 Update the list of non-compliance traders.	Updated list.																					0	Investigation and Compliance Section
5.6	Implement the reward and punishment system.																						4012	Investigation and Compliance Section
	5.6.1 Design programs to encourage compliance traders.	Approved reward program.																					1062	Investigation and Compliance Section
	5.6.2 Provide rewards to the compliance traders.	List of traders that received rewards.																					2950	Investigation and Compliance Section

**Output 6. Fair and Collected accurate revenue.**

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
6.1	Propose annual potential revenue target based on data analysis of international trade, Customs tariff rates and changes in the revenue policy.																					1222	Policy Tariff Section	
	6.1.1 Collect details on the revenue collection by the Customs Offices.	Integrated revenue details collected by each Customs Offices.																					614	Statistics Management Section
	6.1.2 Analyze revenue collection trends from each Customs Offices.	Analysis report.																					608	Statistics Management Section
	6.1.3 Forecast the revenue target for each Customs Offices for the forthcoming year.	Details on revenue target according to the analysis report.																					0	Statistics Management Section
	6.1.4 Forecast total estimated revenue targets.	Copy of the annual revenue target approved from the MOF.																					0	Policy Tariff Section
6.2	Submit suggestions to the Ministry to adjust Customs tariff rates in line with the international commitments.																						4653	Policy Tariff Section
	6.2.1 Conduct gap analysis.	Analysis report.																					1434	Policy Tariff Section

No.	Activities and Tasks		Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility		
				2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
				1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
	6.2.2	Study the Customs rates in line with the international commitment.	Study report.																					1611	Policy Tariff Section		
	6.2.3	Submit the report with the suggestion to the Ministry of Finance.	Approved and adopted recommendations of the study on Customs tariff restructuring of export promotion by the DOC.																						1608	Policy Tariff Section	
6.3		Submit suggestions on Customs tariff rates, export promotion and other policy reform.																								1726	Policy Tariff Section
	6.3.1	Form Customs Sub-committee.	Minutes of the committee meetings.																							236	Policy Tariff Section
	6.3.2	Collect suggestions, prepare a report and submit them to the Nepal Revenue Advisory Board and the Ministry of Finance.	Copy of the submitted report.																							1372	Policy Tariff Section
	6.3.3	Submit suggestions to the Ministry of Finance for Customs tariff and policy changes.	Copy of the subMITTED report.																							118	Policy Tariff Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
6.4	Make a proper declaration of goods and correct classification.																					3216	Classification and Review Section	
	6.4.1 Identify risky/hazardous goods.	List of risky/hazardous goods.																					922	Monitoring Section
	6.4.2 Prepare a list of incorrectly declared goods and non-compliance traders	List of con-compliance traders.																					118	Monitoring Section
	6.4.3 Submit the list to the Risk Management Committee	Copy of the list sent to the Risk Management Committee.																					0	Monitoring Section
	6.4.4 Create additional national subheadings so that accurate declarations of goods and statistics are obtained.	Details of the published subheadings.																					664	Classification and Review Section
	6.4.5 Include additional revenue statistics in the publication of Foreign Trade Statistics collected from incorrect declarations and subheadings	Published in the Foreign Trade Statistics.																					590	Statistics Management Section
	6.4.6 Publish alphabetical index of goods classification in the Nepali language.	Available Nepali version of the goods classification.																					922	Classification and Review Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
6.5	Make the Customs valuation accurate.																					12217	Customs Valuation and Review Section	
	6.5.1 Prepare criteria and update list of the Trusted Traders (TT) regarding value declaration.	Approved criteria.																					1906	Customs Valuation and Review Section
	6.5.2 Provide swift valuation and clearance facilities to the Trusted Traders.	Record of traders that received swift clearance facilities.																					0	Customs Valuation and Review Section
	6.5.3 Create Tariff Specification Code (TSC) Unit for its development, extension and implementation.	Approved work plan for the extension.																					118	Customs Valuation and Review Section
	6.5.4 Extend and implement the TSC.	Approved work plan for the extension.																					2581	Customs Valuation and Review Section
	6.5.5 Form task force with TOR for market price survey.	Formed task force.																					0	Customs Valuation and Review Section
	6.5.6 Carry out a market survey based on valuation risks.	Available market price survey list of the goods.																					2272	Customs Valuation and Review Section
	6.5.7 Study and analyze the status of the implementation of valuation methods.	Available study and analysis report.																					2272	Customs Valuation and Review Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	6.5.8 Organize Interaction programs on the implementation status of the Customs valuation system and price analysis.	The number of valuation-related interactions.																					1534	Customs Valuation and Review Section
	6.5.9 Organize discussion and interaction programs with the traders on valuation-related issues.	The number of interaction programs.																					1180	Customs Valuation and Review Section
	6.5.10 Modify the list of 'maximum retail price' (MRP) of goods to be published.	Available modified lists. of MRP to be published.																					354	Customs Valuation and Review Section
6.6	Use the data obtained from the valuation module as an online valuation database.																						3216	Customs Valuation and Review Section
	6.6.1 Use the data obtained from the valuation module for valuation purposes.	Updated database																					708	Customs Valuation and Review Section
	6.6.2 Arrange access to the valuation database for the valuation officers of the Customs Offices.	Ensured access to the database to the Customs Officers.																					236	Customs Valuation and Review Section
	6.6.3 Make timely reforms and modifications in the Valuation Sub-Module	Made timely reforms and modifications in the Valuation Sub-Module																					2272	Customs Valuation and Review Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
6.7	Review and update the valuation procedures/ manual to strengthen valuation.																						2021	Customs Valuation and Review Section	
	6.7.1 Form task force to review the valuation procedures/ manual.	Task force formed with TOR.																						236	Customs Valuation and Review Section
	6.7.2 Prepare draft valuation Manual.	Draft report																						1239	Customs Valuation and Review Section
	6.7.3 Approve and implement the valuation manual.	Work plan.																						546	Customs Valuation and Review Section
6.8	Carry out the random check of goods based on risks to control revenue leakage.																							2284	Investigation and Compliance Section
	6.8.1 Prepare criteria for the random check of the goods.	Approved criteria.																						0	Investigation and Compliance Section
	6.8.2 Control revenue leakage by conducting random checks as per the criteria and procedure of emergency check of Customs clearance of goods.	Then number of random checks.																						2284	Investigation and Compliance Section



No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
6.9	Carry out direct WAN monitoring at the central level and LAN monitoring at the local level.																						1475	Monitoring Section	
	6.9.1 Form units in the AW implemented Customs Offices to monitor from the LAN.	Approved staff positions at the Customs Offices.																						118	Monitoring Section
	6.9.2 Submit a monthly report of the LAN monitoring to the Monitoring Section of the DOC.	Integrated LAN monitoring report received from the Customs Offices.																						236	Monitoring Section
	6.9.3 Check daily SAD from direct monitoring system (WAN)	Checked SAD daily.																						236	Monitoring Section
	6.9.4 Create a mechanism to submit WAN achievements to the Monitoring and Risk Management Section.	Approved structural mechanism.																						885	Monitoring Section
6.10	Promote transportation of cargo in a sealed container.																							3334	Investigation and Compliance Section
	6.10.1 Prepare manual for transporting cargo in a sealed container and internal transportation under the control of the DOC.	Approved the manual.																						2154	Investigation and Compliance Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	6.10.2 Implement the facilities to be provided to the cargo transported in a sealed container.	The number of transporters that received the facilities.																					1180	Investigation and Compliance Section	
6.11	Prepare and implement the seventh version (2022 version) of the harmonized system.																							11641	Classification and Review Section
	6.11.1 Prepare the draft of Customs duty as per the seventh edition (2022 version) of Harmonized System.	Draft available.																						1139	Classification and Review Section
	6.11.2 Purchase explanatory notes of the seventh edition of the Harmonized System (2022 version).	Recorded in the DOC store.																						1180	Classification and Review Section
	6.11.3 Translate Explanatory Notes of the 7th Edition (2022 Version) of Harmonized System into Nepali.	Translated into Nepali.																						1298	Classification and Review Section
	6.11.4 Publish Tariff Rate Book as per the 7th Edition (2022 Version) of the Harmonized System.	Tariff Rate Book.																						1180	Classification and Review Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	6.11.5 Publish Customs Tariff Rate Book in Nepali and English language every year.	Record of the publication.																					3776	Classification and Review Section	
	6.11.6 Publish Integrated Tariff Rate Book.	Record of the publication.																						1534	Classification and Review Section
	6.11.7 Publish goods classification decision compilation.	Record of the publication.																						1534	Classification and Review Section
6.12	Conduct a study on the consequences of Customs revenue exemption and submit it to the Ministry of Finance for review.																							1608	Policy Tariff Section
	6.12.1 Form task force	Task force with TOR.																						0	Policy Tariff Section
	6.12.2 Study the effects of Customs revenue exemption.	Study report.																						1490	Policy Tariff Section
	6.12.3 Submit the study report to the MOF.	Date of report approval.																						118	Policy Tariff Section

## Output 7. Made Post Clearance Audit effective.

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
7.1	Conduct a study on the status of PCA implementation to strengthen the audit based control.																						2215	Customs Valuation and Review Section.	
	7.1.1 Prepare a work plan to strengthen the PCA.	Approved work plan.																						0	Customs Valuation and Review Section.
	7.1.2 Form task force to study the status of PCA implementation.	The decision to form task force. Minutes of the task force meetings.																						236	Customs Valuation and Review Section.
	7.1.3 Analyze the existing status of PCA implementation.	Analysis report.																						900	Customs Valuation and Review Section.
	7.1.4 Organize participatory consultation with the stakeholders.	Minutes of the consultation meetings.																						726	Customs Valuation and Review Section.
	7.1.5 Prepare report with recommendation s.	Report.																						354	Customs Valuation and Review Section.

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	7.1.6 Approve and adopt recommendations of the study to reform Post clearance audit-based control.	Adopted audit-based control system by the DOC.																					0	Customs Valuation and Review Section.
7.2	Review the organization structure of the PCA Office.																						1156	PCA Office
	7.2.1 Form study task force.	Formed task force.																					861	PCA Office
	7.2.2 Submit a report of the task force to the DOC.	Report submitted to the DOC.																					295	PCA Office
7.3	Review the laws and procedures related to the PCA.																						1257	PCA Office
	7.3.1 Form study task force	Minutes of the task force meetings.																					236	PCA Office
	7.3.2 Review the manual.	Review report.																					785	PCA Office
	7.3.3 Submit the updated draft for decision and implement it.	Approved manual.																					236	PCA Office

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
7.4	Link the PCA with Customs Risk Management of the Customs by inter-agency coordination.																						720	PCA Office	
	7.4.1 Provide feedback received from the PCA to the Risk Management Committee.	Feedback report.																						118	PCA Office
	7.4.2 Prepare a plan for PCA and audit-based control to support risk management.	Available plan.																						118	PCA Office
	7.4.3 Submit to the MOF for approval.	Adopted plan for PCA and audit-based control by the MOF.to support risk management																						0	PCA Office
	7.4.4 Configure the PCA and Risk Management in the AW.	Configuration report.																						484	PCA Office
7.5	Develop risk indicators to select for the PCA.																							3469	PCA Office
	7.5.1 Form task force	Formed team.																						236	PCA Office
	7.5.2 Prepare risk profile and indicators.	Updated Risk Profile and indicators.																						1617	PCA Office

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	7.5.3 Update risk and indicators.	Updated risk profile and indicators.																					1617	PCA Office	
7.6	Select and conduct PCA based on risk indicators.																							1676	PCA Office
	7.6.1 Prepare a work plan for the audit.	Work plan.																						236	PCA Office
	7.6.2 Carry out the PCA.	Completed 0.05 percent total SAD annually.																						118	PCA Office
	7.6.3 Prepare report.	Audit report.																						1322	PCA Office

**Outcome 3. Social Safety and Security:** Adopted measures for surveillance and other types of control over the movement of goods, means of transport, and transport equipment (containers, pallets, crates) to prevent illegal trade and trafficking of harmful items.

**Output 8. Implemented Customs policies and procedures in an integrated and coordinated manner to support social security and social protection.**

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
8.1	Construct cargo and passenger lanes.																						128420	CRIRS	
	8.1.1 Assess the needs of the passenger and cargo lanes.	Study report																						2024	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	8.1.2 Arrange annual budget for cargo and passenger lanes in the Customs Offices.	The amount included in the annual budget.																					0	CRIRS	
	8.1.3 Design cargo and passenger lanes in the Customs Offices.	Approved design.																						3440	CRIRS
	8.1.4 Construct cargo and passenger lanes in the Customs Offices.	Constructed cargo and passenger lanes in 10 Customs Offices.																						122956	CRIRS
8.2	Obtain pre-arrival information of goods and passengers, assess risks and implement it.																							2732	CRIRS
	8.2.1 Conduct a study to run a pilot project to obtain pre-arrival information of goods and passengers.	Study report.																						1906	CRIRS
	8.2.2 Approve project and implement it.	Approved action plan.																						0	CRIRS
	8.2.3 Sign agreement with the peer Customs across the border.	Agreement letter.																						118	CRIRS



No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	8.2.4 Run pilot project.	Project report.																					118	CRIRS
	8.2.5 Extend to other Customs Offices.	Received pre-arrival information on imported cargo from all international airports Customs Offices and railways.  Received departure information of passengers arriving from all International Airport Customs Offices.																					590	CRIRS
8.3	Acquire active support of the security agencies for the security arrangements of the Customs Office and other works.																						6060	Investigation and Compliance Section
	8.3.1 Organize coordination meetings with the security agencies.	Minutes of the meetings.																					0	Customs Offices

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	8.3.2 Form task force with the scope of work to strengthen the security of the Customs and security agencies.	Task force.																					236	Investigation and Compliance Section	
	8.3.3 Study root causes of the illegal trade.	Implemented recommendations of the study.																						1552	Customs Offices
	8.3.4 Integrate the Customs command to control smuggling in the border.	Details of the number and value of the seized and auctioned items.																						0	Customs Offices
	8.3.5 Improve coordination with the relevant agencies to control illegal trade.	Reviewed in the regular meetings with border agencies.																						0	Customs Offices
	8.3.6 Run campaigns through the intermediaries for the control of illegal trade.	Conducted 4 programs annually in all the Customs Offices.																						4272	Customs Offices

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	8.3.7 Review the security arrangements in the task force meeting and identify the measures for improvement and implement them.	Implemented the identified measures for improvement.																					0	Customs Offices	
8.4	Control smuggling of goods across the border through non-Customs agreed routes by mobilizing joint patrols under the leadership of Customs.																							94400	Investigation and Compliance Section
	8.4.1 Prepare standard and manual for joint petrol.	Prepared standards and manual.																						0	Investigation and Compliance Section
	8.4.2 Arrange budget to procure vehicles	The amount included in the annual budget.																						90000	Investigation and Compliance Section
	8.4.3 Procure vehicles for joint patrol operations or make other arrangements.	Available vehicles for joint patrolling.																						4400	Investigation and Compliance Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	8.4.4 Review results of the joint patrolling, identify reform measures and implement them.	Implementation report of the action plan.																					0	Investigation and Compliance Section
8.5	Control revenue leakage by mobilizing interagency mechanisms at central and local levels regularly.																						1847	CRIRS
	8.5.1 Prepare module for discussion.	Available work plan.																					1375	CRIRS
	8.5.2 Organize inter-agency meetings for discussion.	Available report of the discussion.																					472	CRIRS
	8.5.3 Approve the concerns raised in the discussion and implement them.	Approved implementation plan.																					0	CRIRS
8.6	Operate modern equipment for the clearance of the goods and passengers.																						239918	CRIRS
	8.6.1 Assess the need for equipment for the Customs Offices.	Study report																					472	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	8.6.2 Arrange budget for the Customs Offices for the installation of modern equipment.	The Amount included in the annual budget.																					0	CRIRS	
	8.6.3 Publish notice for procurement.	Available copy of the publication.																						354	CRIRS
	8.6.4 Procure equipment.	Report on equipment installation.																						236000	CRIRS
	8.6.5 Provide training to the staff on the operation of modern equipment.	Available training report.																						3092	CRIRS
	8.6.6 Use modern equipment for passenger clearance.	Operationalized modern equipment in the passenger lanes.																						0	CRIRS

**Output 9. Facilitated overall national security, public health, economy, protection of intellectual property, environment and social security through Customs.**

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
9.1	Establish interface model laboratory within the Customs premises in the ICPs and Dry Port Customs Office for testing the goods to be exported and imported.																						241818	Laboratory Section	
	9.1.1 Form a task force and operate interface model laboratory within the Customs premises in the ICPs and Dry Port Customs Office	Installed infrastructure and equipment for the laboratory in the Customs Offices.																						145258	Laboratory Section
	9.1.2 Prepare manual for the integrated test of quarantine, food security and animal health in the laboratory	Prepared action plan to implement the manual.																						1375	Laboratory Section
	9.1.3 Establish screening test.	Laboratory operated in 6 Customs Offices																						71390	CRIRS
	9.1.4 Prepare manual to run joint test	Available manual.																						1788	Laboratory Section
	9.1.5 Carry out joint test of the quarantine, food security and animal health,	Available joint test report.																						2006	Laboratory Section
	9.1.6 Develop the capacity of the laboratories to test the illegal activities of prohibited and counterfeit goods.	Developed capacity of the staff working in the Customs laboratories.																						20001	Laboratory Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
9.2	Enhance the capacity of the Customs laboratory to test endangered wildlife and flora, ozone-depleting substances and prohibited and harmful substances that adversely affect the environment.																						32291	Laboratory Section	
	9.2.1 Study the legal, infrastructure and human resources needs.	Received report within the stipulated time.																						1493	Laboratory Section
	9.2.2 Prepare a list of skilled staff and necessary equipment.	The available list of skilled staff and necessary equipment.																						354	Laboratory Section
	9.2.3 Fulfill staff positions.	Fulfilled the approved positions.																						118	Laboratory Section
	9.2.4 Procure equipment.	List of installed equipment.																						29736	Laboratory Section
	9.2.5 Operate Customs laboratory in accordance with the International Trade Control of Endangered Species of Wild Fauna and Flora Act, 2073 BS, to control endangered wildlife and flora, ozone- depleting substances and controlled and harmful substances that adversely affect the environment.	Capacitated laboratory.																						590	Laboratory Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
9.3	Increase the use of special vigilance and intelligence at the entry points.																						6921	Investigation and Compliance Section	
	9.3.1 Prepare the manual.	Approved the manual.																						667	Investigation and Compliance Section
	9.3.2 Mobilize the vigilant at the entry points.	The number of vigilantes.																						5664	Investigation and Compliance Section
	9.3.3 Exchange intelligence information among the Customs Offices.	The number of exchanged information.																						590	Investigation and Compliance Section
9.4	Coordinate and facilitate to prevent financial investment in money laundering and terrorist activities.																							23482	Investigation and Compliance Section
	9.4.1 Make arrangements for separate desks and staffs for passengers in all the Customs Offices to declare currency and bearer negotiable instrument of a higher amount than prescribed limits.	Arranged separate desks and staffs in all the Customs Offices.																						2596	Investigation and Compliance Section
	9.4.2 Prepare an electronic database of declared currency and bearer negotiable instrument.	Prepare electronic database.																						15340	Investigation and Compliance Section



No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	9.4.3 Discuss with the Financial Information Unit for access to the GoAML Software used by the unit for real-time reporting systems.	Minutes of the meetings.																					472	Investigation and Compliance Section	
	9.4.4 Start real-time reporting of currency and bearer negotiable instrument charter declaration and other related details through GoAML Software.	Implemented real-time reporting system.																						1298	Investigation and Compliance Section
	9.4.5 Provide specialized training to the staff related to money laundering and prevention of financial investment in terrorist activities.	Received training by all the officer level staffs.																						3776	Investigation and Compliance Section

**Outcome 4. Digitized Customs: Automated all of the Customs clearance procedures.**

**Output 10. Extended automated system in the Customs procedures.**

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
10.1	Extend Nepal Customs Automated System (NECAS) in the major Customs Offices.																						19618	ITIS	
	10.1.1 Prepare a work plan to extend NECAS to the Customs Offices.	Approved work plan.																						0	ITIS
	10.1.2 Arrange infrastructures in the Customs Offices.	Details of the arranged infrastructure.																						17818	ITIS
	10.1.3 Provide training to the staffs and other stakeholders.	Trained staff of 5 Customs Offices.																						1328	ITIS
	10.1.4 Extend NECAS to the Customs Offices.	5 Customs Offices.																						472	ITIS
10.2	Implement the paperless Customs clearance.																							27099	ITIS
	10.2.1 Approve paperless Customs report.	Approved report by the DOC.																						118	ITIS
	10.2.2 Form task force to adopt the paperless Customs clearance.	Formed task force.																						354	ITIS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	10.2.3 Remove the physical submission of attached documents, allow them to submit electronically along with the declaration and enact provision to attach additional documents electronically after registration.	Submitted necessary documents electronically.																					236	ITIS	
	10.2.4 Arrange and implement online query in ASYCUDAWorld.	Implemented online query.																						531	ITIS
	10.2.5 Make arrangements to get all the information required for physical verification through the mobile application.	Received all the necessary information in the mobile app.																						4856	ITIS
	10.2.6 Implement scan signature after the Customs Officer checks the declaration form and gives release order.	Circular of the DOC.																						9204	ITIS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility		
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter							
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
	10.2.7 Make arrangements to include the details of the Exit Note in the Release Order and allow print the Exit Note by the declarant after approval of Release Order by the Customs Officer.	Circular of the DOC.																						2006	ITIS	
	10.2.8 Make arrangements to print the SAD only after the final signature	Circular of the DOC.																							2006	ITIS
	10.2.9 Arrange to pass the information through the system in the Customs Offices where the Terminal Operator system is interfaced with the NECAS.	Provided information through the system.																							4484	ITIS
	10.2.10 Arrange for the exit of the cargo vehicle from the Customs premises through barcode from the automatic gate and automatic embossed stamping.	Circular of the DOC.																							3304	ITIS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
10.3	Implement the recommended functional and technical aspects of the AW Implementation Plan.																						9001	ITIS	
	10.3.1 Make arrangements for physical check and document check by separate staff in the designated offices.	Circular of the DOC.																						0	ITIS
	10.3.2 Use separate staff to view the declarations under the queries in the designated offices.	Circular of the DOC.																						0	ITIS
	10.3.3 Restructure the organizational structure of the Information Technology Section for the sustainability of the NECAS.	Organizational structure with restructuring.																						1198	ITIS
	10.3.4 Enable Auditing in the sensitive systems.	Activated the audit trail.																						236	ITIS
	10.3.5 Arrange to use Monitoring and Alerting System.	Report.																						723	ITIS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	10.3.6 Update security systems and firewalls on all systems and apply it where it is not implemented.	Report.																					2360	ITIS	
	10.3.7 Prepare and update hardware replacement plan and network replacement plan.	Report of the replacement plan.																						3776	ITIS
	10.3.8 Ensure backup and restore of all live databases.	Report on successful tests.																						0	ITIS
	10.3.9 Sign service level agreement with all the vendors and update it.	Updated service level agreements.																						708	ITIS
10.4	Roll out selectivity module in the Customs Offices.																							1847	ITIS
	10.4.1 Prepare work plan to roll out selectivity module in the Customs Offices.	Approved work plan.																						59	ITIS
	10.4.2 Provide training to the staff.	Trained staff of 5 Customs Offices.																						1788	ITIS
	10.4.3 Roll out selectivity module.	Extended in 5 Customs Offices.																						0	ITIS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
10.5	Roll out the gate entry module and manifest module to the Customs Offices.																						41774	ITIS	
	10.5.1 Prepare a work plan to roll out the gate entry module in the Customs Offices.	Approved work plan.																						118	ITIS
	10.5.2 Conduct preliminary field level study.	Study report																						366	ITIS
	10.5.3 Provide training to the staff and other stakeholders.	Trained the stakeholders of 5 Customs Offices.																						1788	ITIS
	10.5.4 Roll out the gate entry module in the Customs Offices.	Extended in 5 Customs Offices.																						0	ITIS
	10.5.5 Carry out a study of the manifest module implemented in the Tribhuvan International Airport Customs.	Study report.																						1257	ITIS
	10.5.6 Upgrade the manifest module as per the study.	Upgraded in the Tribhuvan International Airport Customs.																						27022	ITIS
	10.5.7 Extend the manifest module in the Airport Customs Offices.	2 Customs Offices.																						0	ITIS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	10.5.8 Conduct study on the manifest module in the Dry Port Customs, Sirsiya	Study report.																					608	ITIS
	10.5.9 Prepare manifest module for the Dry Port Customs, Sirshiya	Piloted manifest module.																					4502	ITIS
	10.5.10 Develop the railway manifest module to suit the AW system.	Available 6 manifest modules.																					1257	ITIS
	10.5.11 Initiate through the NITDB to develop a system to transmit the Rail Manifest Module to the AW system.	Minutes of the meeting.																					4856	ITIS
	10.5.12 Implement the Manifest Module.	Implemented the Manifest Module by the NITDB.																					0	ITIS
10.6	Roll out the ASYCUDA Mobile Client App in the Customs Offices for Customs clearance through Mobile / Tablet.																						25034	ITIS
	10.6.1 Prepare work plan	Approved work plan.																					118	ITIS
	10.6.2 Arrange equipment.	Installed equipment in 5 Customs Offices.																					14868	ITIS



No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	10.6.3 Install WI-FI in the premises of the Customs Offices.	Installed Wi-Fi in 5 Customs Offices.																					1180	ITIS
	10.6.4 Provide training to the staff and other stakeholders.	Trained the stakeholders of 5 Customs Offices.																					2968	ITIS
	10.6.5 Implement the ASYCUDA Mobile Client App in the Customs Offices for Customs clearance through Mobile / Tablet.	Extended in 5 main Customs Offices.																					5900	ITIS
10.7	Apply the Exit Note as a Customs clearance gate pass.																						4284	ITIS
	10.7.1 Prepare the manual.	Approved manual.																					1552	ITIS
	10.7.2 Improve the details of the existing exit note.	Approved revised report.																					0	ITIS
	10.7.3 Organize orientation and awareness development programs for the staff and other stakeholders.	Report of the programs.																					2732	ITIS
	10.7.4 Implement it in the Customs by issuing circular having gate entry system in operation.	Used in 11 NECAS implemented Customs Offices.																					0	ITIS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
10.8	Implement the electronic payment system.																						5380	ITIS	
	10.8.1 Form interagency task force.	Minutes of the task force meetings.																						118	ITIS
	10.8.2 Conduct a study on electronic payment.	Study report.																						2513	ITIS
	10.8.3 Approve the study report on electronic payment.	Approved study report by the DOC.																						0	ITIS
	10.8.4 Integrate AW system with the revenue payment system.	Updated AW.																						0	ITIS
	10.8.5 Prepare manual for electronic payment.	Approved the manual.																						2041	ITIS
	10.8.6 Pilot the electronic payment system for importers to pay.	Report of the piloting.																						236	ITIS
	10.8.7 Approve the electronic payment.	Approved by the DOC to adopt the e-payment system in 10 important revenue-generating Customs Offices.																						236	ITIS
	10.8.8 Implement electronic payment.	Implemented the e-payment in 10 important revenue-generating Customs Offices.																						236	ITIS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
10.9	Upload the Tariff Specification Code (TSC) in the AW system to automate the valuation.																						2319	ITIS	
	10.9.1 Form task force including representation of Valuation and Review Section.	Minutes of the task force meetings.																						118	ITIS
	10.9.2 Configure the TS Code in the AW.	Configured in the AW.																						1829	ITIS
	10.9.3 Upload it into the system.	Uploaded the developed codes.																						0	ITIS
	10.9.4 Update it with regular monitoring.	Updated the system.																						372	ITIS
10.10	Configure provisions of the WTO Trade Facilitation in the AW as required.																							3575	ITIS
	10.10.1 Form task force for the study.	Letter of the task force formation.																						118	ITIS
	10.10.2 Review and recommend the study included in the AW Implementation Plan	Recommendation report.																						2867	ITIS
	10.10.3 Prepare work plan.	Prepared work plan.																						236	ITIS
	10.10.4 Implement according to the work plan.	Implementation report.																						354	ITIS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
10.11	Systematize all the Customs exemptions through the AW system i.e., the diplomatic exemption, tariff exemption, exemption as per the Finance Act, project exemption etc.																						6348	Policy and Tariff Section	
	10.11.1 Form a task force and study to modify the subsystem.	The study report of the existing system.																						1333	ITIS
	10.11.2 Link the exemption system with the clearance details of the ASYCUDA.	Linked with the ASYCUDA system.																						1593	ITIS
	10.11.3 Implement the recommendation of the subsystem study report.	Implemented the recommendations.																						0	Policy Tariff Section
	10.11.4 Manage the recording system of different exemptions (the diplomatic exemption, tariff exemption, exemption as per the Finance Act, project exemption etc.).	Managed the recording system of the thematic exemptions i.e. the diplomatic exemption, tariff exemption, exemption as per the Finance Act, project exemption etc. by 12 main Customs Offices.																						3422	Policy Tariff Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
10.12	Implement the ASYSCAN module.																						649	ITIS	
	10.12.1 Conduct a feasibility study on the implementation of the ASYSCAN module.	Study report.																						118	ITIS
	10.12.2 Install the ASYSCAN module.	Installed module.																						0	ITIS
	10.12.3 Pilot the ASYSCAN module.	Project report.																						236	ITIS
	10.12.4 Revise the manual.	Approved the revised manual.																						295	ITIS
	10.12.5 Implement the ASYSCAN module.	Used in the NECAS implemented main Customs Offices.																						0	ITIS
10.13	Implement digital signature.																							11481	ITIS
	10.13.1 Form study task force.	Minutes of the task force meetings.																						118	ITIS
	10.13.2 Conduct study.	Study report.																						2513	ITIS
	10.13.3 Install the digital signature as per the study report.	Used in the NECAS implemented main Customs Offices.																						8850	ITIS
10.14	Extend the Bank Guarantee Management system.																							1552	ITIS
	10.14.1 Review the existing provisions.	Review report.																						1552	ITIS
	10.14.2 Prepare work plan for the extension.	Approved work plan.																						0	ITIS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	10.14.3 Implement a Bank Guarantee Management system.	Extended to the NECAS implemented main Customs Offices.																					0	ITIS	
10.15	Upgrade IT infrastructure in the major Customs Offices where NECAS has been implemented.																							75302	ITIS
	10.15.1 Upgrade the IT infrastructures.	List of upgraded infrastructures.																						53826	ITIS
	10.15.2 Install Fail-over system.	Installed in the DOC.																						8614	ITIS
	10.15.3 Upgrade the data center.	Report on the upgraded data center.																						8614	ITIS
	10.15.4 Extend and upgrade the IT network.	Report.																						3304	ITIS
	10.15.5 Conduct periodic check and system audit.	Carried out periodic checking and system audit of the NECAS at the end of every fiscal year.																						354	ITIS
	10.15.6 Prepare and implement hardware replacement plan.	Implementation report.																						590	ITIS

**Output 11. Developed and extended Nepal National Single Window System (NNSW).**

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
11.1	Implement and extend Nepal National Single Window System.																						12921	Project Implementation Unit	
	11.1.1 Implement the work plan as per the recommendations of the report of the task force.	Implementation report.																						0	Project Implementation Unit
	11.1.2 Integrate the functions of the related agencies with the NNSW.	List of integrated agencies																						118	Project Implementation Unit
	11.1.3 Make functional the integrated system,	Functionally integrated system.																						118	Project Implementation Unit
	11.1.4 Prepare organizational structure.	Operational NNSW.																						2277	Project Implementation Unit
	11.1.5 Prepare the legal structure of the NNSW.	legal structure of the NNSW available.																						9676	Project Implementation Unit
	11.1.6 Monitor the accomplished functions.	Monitoring report.																						732	Project Implementation Unit

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
11.2	Administer the equipment required to operate the Nepal National Single Window System in the data center.																						31878	Project Implementation Unit	
	11.2.1 Prepare procurement list.	Procurement list.																						608	Project Implementation Unit
	11.2.2 Arrange budget and other resources.	Audit report.																						0	Project Implementation Unit
	11.2.3 Prepare Installation Plan and Procurement Plan.	Procurement plan.																						354	Project Implementation Unit
	11.2.4 Procure and install necessary hardware for the data center.	The number of added data centers.																						28320	Project Implementation Unit
	11.2.5 Assess the quality and acquire Quality Assurance.	Report on quality and acquire Quality Assurance.																						2596	Project Implementation Unit
11.3	Interface among Nepal National Single Window System, NECAS and agencies involved in revenue collection/control.																							6697	Project Implementation Unit



No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	11.3.1	Form task force to interface among Nepal National Single Window System, NECAS and agencies involved in revenue collection/control.	Minutes of the task force meeting.																				118	Project Implementation Unit
	11.3.2	Conduct study and prepare work plan by the task force.	Work plan.																				1257	Project Implementation Unit
	11.3.3	Prepare necessary modalities to implement the work plan.	Report on the data interlinkage.																				0	Project Implementation Unit
	11.3.4	Interlink data between Nepal National Single Window System, NECAS and agencies involved in revenue collection/control.																					2950	Project Implementation Unit
	11.3.5	Certify the quality of the fully integrated data.	Quality document.																				2372	Project Implementation Unit
11.4		Organize training to the stakeholders for the operation of the Nepal National Single Window System.																					3570	Project Implementation Unit

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	11.4.1 Identify stakeholders to provide training to the	List of the stakeholders.																					767	Project Implementation Unit	
	11.4.2 Identify the training themes.	List of trainings.																						236	Project Implementation Unit
	11.4.3 Set the training courses and programs	Training modules.																						649	Project Implementation Unit
	11.4.4 Transfer skills and develop capacity by organizing training programs.	Developed capacity of the users stakeholders.																						1918	Project Implementation Unit
11.5	Provide required equipment to the agencies that will be part of the Nepal National Single Window System.																							24208	Project Implementation Unit
	11.5.1 Form task force to identify necessary equipment.	Minutes of the task force meetings.																						118	Project Implementation Unit
	11.5.2 Identify necessary equipment and furniture as per suggestions of the task force.	Prepared list.																						490	Project Implementation Unit
	11.5.3 Procure equipment and furniture as per procurement plan.	Arranged necessary equipment and furniture.																						23600	Project Implementation Unit

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	11.5.4 Provide necessary equipment and furniture to the affiliated government and non-government agencies.	Details of the provided equipment and furniture.																					0	Project Implementation Unit	
11.6	Integrate the agencies to be included in the Nepal National Single Window System that have their own system, if not, develop separate modules to integrate them with the system.																							14785	Project Implementation Unit
	11.6.1 Study the existing working process with the related agencies.	Study report.																						0	Project Implementation Unit
	11.6.2 Develop necessary modules for the concerned agencies which do not have their own module according to their own working process.	Additional modules.																						1906	Project Implementation Unit
	11.6.3 Sign mutual agreement with the concerned agencies.	Signed agreement.																						608	Project Implementation Unit

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	11.6.4 Interlink the contracted agencies through the prepared module.	Interlinked with a minimum of 40 agencies.																					12271	Project Implementation Unit	
11.7	Develop the NNSW, evaluate and certify the quality of the system.																							4148	Project Implementation Unit
	11.7.1 Prepare implementation plan for the review progress of the agreement signed for assessment, quality assurance and consultancy services.	Progress report.																						0	Project Implementation Unit
	11.7.2 Monitor as per work plan.	Monitoring report.																						0	Project Implementation Unit
	11.7.3 Examine the assessment and quality of the NNSW.	Assessed and certified quality.																						4148	Project Implementation Unit
11.8	Implement the system as an integral part of international trade by expanding it to all export and import agencies points.																							165436	Project Implementation Unit

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	11.8.1 Prepare a list of all the agencies and Customs points for the extension of the NNSW.	List.																					236	Project Implementation Unit	
	11.8.2 Prepare work plan.	Approved work plan.																						0	Project Implementation Unit
	11.8.3 Extend to all the agencies and points.	Extended to all the agencies points.																						165200	Project Implementation Unit
11.9	Prepare governance structure for the sustainability of the Nepal National Single Window System.																							21522	Project Implementation Unit
	11.9.1 Study the international best practices and recommend appropriate alternatives including functional, technical (hardware, network and infrastructure), financial management and organizational structure.	Study report.																						5828	Project Implementation Unit
	11.9.2 Prepare necessary infrastructure to implement the recommendations .	List of prepared infrastructure.																						15222	Project Implementation Unit

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	11.9.3 Implement the governance structure for the sustainability of the single window svstem.	Implementation report																					472	Project Implementation Unit

### Output 12. Managed foreign trade statistics of the DOC digitally.

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
12.1	Develop the DOC as a national focal point for foreign trade statistics.																						649	Statistics Management Section	
	12.1.1 Get in-principle approval to develop the Customs Department as a national focal point for foreign trade statistics.	Provided theoretical approval.																						177	Statistics Management Section
	12.1.2 Organize coordination meetings with the concerned agencies.	Minutes of the meeting.																						472	Statistics Management Section
	12.1.3 Sign agreement with the concerned agencies.	Published integrated statistics.																						0	Statistics Management Section
12.2	Form Statistics Management Unit in the Customs Offices where the AW has been implemented.																							1965	Statistics Management Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	12.2.1 Conduct study and analysis on the human resource needs for the management of Customs Statistics in coordination with the General Administration Section.	Study report.																					1493	Statistics Management Section	
	12.2.2 Form the Statistics Management Unit in the Customs Offices.	Functional Statistics Management Unit in the Customs Offices.																						236	Statistics Management Section
	12.2.3 Assign contact persons to the Statistics Management Unit.	List of contact persons.																						236	Statistics Management Section
12.3	Collect and publish the statistics regularly.																							3381	Statistics Management Section
	12.3.1 Collect daily statistics by the Customs Offices.	Updated daily statistics.																						236	Statistics Management Section
	12.3.2 Collect and analyze Customs statistics monthly.	Records of the publications.																						1493	Statistics Management Section
	12.3.3 Publish statistics regularly.																							1652	Statistics Management Section
12.4	Provide automatic data management training to all the designated focal persons.																							1745	Statistics Management Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	12.4.1 Prepare training module.	Training module.																					962	Statistics Management Section	
	12.4.2 Organize training programs.	Trained 30 persons.																						783	Statistics Management Section
12.5	Prepare manual to manage the statistics effectively.																							2260	Statistics Management Section
	12.5.1 Form task force to prepare the manual.	Minutes of the task force meetings.																						118	Statistics Management Section
	12.5.2 Prepare the manual as per the report of the Customs Statistics Strengthening Report.	Draft manual.																						2024	Statistics Management Section
	12.5.3 Approve the manual.	Approved manual.																						118	Statistics Management Section
12.6	Develop an overall statistical data management module for long term data management.																							10692	Statistics Management Section
	12.6.1 Form task force	Minutes of the task force meetings.																						236	Statistics Management Section
	12.6.2 Develop module of the Overall Statistical Data Management.	Approved module.																						2024	Statistics Management Section



No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	12.6.3	Review Statistical manual after preparation of the module.	Reviewed manual.																				844	Statistics Management Section
	12.6.4	Link the Overall Statistical Data Management module with the NNSW.	Linked with the AW system.																				3794	Statistics Management Section
	12.6.5	Link data of the Statistics Section with the AW.	Data linked with the AW.																				3794	Statistics Management Section
12.7		Manage the recording system of sectoral revenue exemption (project exemption, diplomatic/tariff, exemption etc.).																					3738	Statistics Management Section
	12.7.1	Form task force.	Minutes of the task force meetings.																				590	Statistics Management Section
	12.7.2	Manage the recording system of sectoral revenue exemption (project exemption, diplomatic/tariff, exemption etc.).	Record of the revenue exemption (automated).																				3148	Statistics Management Section

**Outcome 5. Organizational Development and Capacity Building: Improved Customs efficiency through restructuring the Customs organization.**

**Output 13. Developed Customs infrastructure and physical facilities.**

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
13.1	Prepare and implement Physical Infrastructure Improvement Master Plan (PIIMP) in a timely manner.																						3186	CRIRS	
	13.1.1 Prepare work plan to formulate PIIMP	Approved work plan.																						3068	CRIRS
	13.1.2 Prepare PIIMP.	Approved PIIMP.																						118	CRIRS
13.2	Coordinate the construction of Integrated Customs Check Posts (ICP) and Dry Ports.																							64228	CRIRS
	13.2.1 Monitor appropriateness of the construction of the operational ICP and Dry Ports for the Customs clearance.	Monitoring report.																						3918	CRIRS
	13.2.2 Coordinate with the concerned agencies to the implement recommendations.	Minutes of the coordination meetings.																						472	CRIRS
	13.2.3 Initiate construction of the ICP in Bhairahawa.	Minutes of the coordination meeting with the stakeholders.																						59472	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	13.2.4 Coordinate the construction process of new ICP and ICD to make it favorable for the Customs clearance.	Supervision report																					366	CRIRS
13.3	Evaluate, develop and expand the Customs infrastructures along the border.																						771048	CRIRS
	13.3.1 Conduct situation analysis on the infrastructures available in the Customs Offices along the border and prepare a design.	Improved physical infrastructures.																					3316	CRIRS
	13.3.2 Develop and expand the infrastructures of the Tatopani, Rasuwa, Olangchungola, Kimathanka, Nechung, Yarinaka, and other potential Customs Offices in the northern border.																						767732	CRIRS
13.4	Promote private sector participation in the construction of Customs warehouses and terminal management.																						122744	CRIRS
	13.4.1 Prepare manual.	Approved manual.																					484	CRIRS
	13.4.2 Prepare the design of infrastructure to be promoted with the participation of the private sector.	Approved design.																					3434	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	13.4.3 Call for proposal.	Copy of the information.																					118	CRIRS	
	13.4.4 Construct infrastructure with the participation of the private sector.	Constructed 2 warehouses.																						118708	CRIRS
	13.4.5 Renew the bonded warehouses.	The number of renewed warehouses.																						0	CFS
13.5	Acquire land for the Customs Offices.																							756994	CRIRS
	13.5.1 Obtain land for the Customs Offices including Sirsiya Dry port.	Allocated budget for land purchase and completed procurement work as per the plan.																						578554	GAHRDS
	13.5.2 Facilitate and coordinate for the protection of the acquired land.	Laid wires and walls.																						178440	GAHRDS
13.6	Construct necessary structure of the Customs buildings to improve the working environment.																							1250798	CRIRS
	13.6.1 Prepare the list of the Customs offices where the building has to be constructed.	List available.																						608	General Administratio n and Human Resource Development Section (GAHRDS)

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	13.6.2 Prepare maps and design of the Customs Offices buildings.	Approved maps and design.																					4530	GAHRDS
	13.6.3 Facilitate the construction of the Customs buildings.	Constructed a minimum of 7 Customs Offices buildings.																					745930	GAHRDS
	13.6.4 Construct staff quarters in the main Customs Offices.	Accommodation is available for the staff in the Customs that do not have housing.																					499730	GAHRDS
13.7	Safeguard and manage the land and building of the Sub-Customs Offices where there are no transactions.																						2378	CRIRS
	13.7.1 Prepare list of the Sub-Customs Offices	List of the Sub-Customs Offices where there are no transactions.																					354	GAHRDS
	13.7.2 Prepare the safeguard and management plan and implement it.	The number of Sub-Customs Offices managed as per approved safeguard and management plan.																					2024	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
13.8	Design layout of the Customs Offices to maintain uniformity in the construction of building and location.																						431013	CRIRS	
	13.8.1 Prepare the uniform structure and layout plan of the Customs (including Customs building design).	Available the same structure and layout of the Customs.																						1493	CRIRS
	13.8.2 Approve the uniform structure and layout plan of the Custom	Approved the uniform structure and layout plan of the Custom																						472	CRIRS
	13.8.3 Provide separate space for the Customs Agents and staffs in the process of Customs clearance (administration, PCA, Valuation, etc.) in view of the lack of space in the Integrated Check Posts of the Customs.	Available separate working space in 6 main Customs Offices.																						429048	CRIRS
13.9	Equip the Customs laboratories with modern equipment on the basis of scientific classification.																							267642	Laboratory Section
	13.9.1 Prepare work plan.	Approved work plan.																						962	Laboratory Section
	13.9.2 Establish laboratories in the Customs Offices.	6 Customs Offices including existing 4 Customs Offices.																						41300	Laboratory Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	13.9.3 Equip the Central laboratory and other laboratories with modern equipment on the basis of scientific classification.	Modern equipment installed in the center and a minimum of other 6 Customs Offices.																					106200	Laboratory Section	
	13.9.4 Construct safe sample drawing areas.	Created safe sample drawing areas in 10 Customs Offices.																						119180	Laboratory Section
13.10	Implement the recommendations of the Customs Point and Non-Intrusive Inspection Equipment (NIIE) study report.																							64115	CRIRS
	13.10.1 Prepare a work plan/process to implement the recommendations of the study report <sup>2</sup> .	Approved work plan.																						2142	CRIRS
	13.10.2 Send the recommendations to the concerned section of the DOC or other agencies in accordance with the process identified for the implementation.	Communication materials.																						236	CRIRS

<sup>2</sup> Areas of recommendation: Classification of the Customs, development of physical infrastructure, operation of NIIE, development of provincial resource centers, organizational reform, Sub-Customs adjustment and management, demarcation of goods according to the capacity of Customs Office, coordination with other agencies in border physical infrastructure development etc.

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	13.10.3	Install NIIE in the Customs Offices recommended by the report.	The available list of the installed equipment.																				60180	CRIRS	
	13.10.4	Monitor implementation of the recommendations and review the progress.	Progress report.																					1558	CRIRS
13.11		Compile and archive Customs related historical and significant documents.																						2360	CRIRS
	13.11.1	Form Task force	Task force																					118	CRIRS
	13.11.2	Prepare work plan.	Approved work plan.																					0	CRIRS
	13.11.3	Compile the documents.	List of compiled documents.																					2124	CRIRS
	13.11.4	Keep a physical and digital records of the compiled documents.	Records.																					118	CRIRS



**Output 14. Promoted Integrity and Customs Governance.**

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
14.1	Upgrade the Performance-based Indicator Management System in the Customs.																						4974	Monitoring Section	
	14.1.1 Update performance indicators.	Updated indicators annually.																						608	Monitoring Section
	14.1.2 Keep a compliment and complaint register. A. Keep a register in the Client Service Centre. B. Include it in the citizen's charter. C. Collect information monthly.	Made the system operational and information available to the executive management.																						4366	Monitoring Section
14.2	Update code of conduct including ethical value recognition, meticulous regulatory provisions and monitoring of Customs staff.																							2166	Investigation and Compliance Section
	14.2.1 Update the code of conduct on the basis of the revised Arusha Declaration and other related sources and implement it.	Updated and implemented the code of conduct.																						726	Investigation and Compliance Section
	14.2.2 Supervise and monitor compliance with the code of conduct.	Monitoring report on the compliance with code of conduct implementation.																						1086	Investigation and Compliance Section

No.	Activities and Tasks		Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
				2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
				1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	14.2.3	Keep a record of the monitoring and supervision.	Record of monitoring and supervision.																					354	Investigation and Compliance Section	
	14.2.4	Conduct Anti-Corruption Integrity Perception Survey (ACIP)	Completed.																						0	CRIRS
14.3	Organize participatory interaction of the Customs Offices and DOC periodically.																								12272	CRIRS
	14.3.1	Organize Customs Management Workshop.	Organized 2 workshops annually.																						12272	CRIRS
14.4	Disseminate information related to Customs activities regularly.																								17641	CRIRS
	14.4.1	Organize International Customs day.	Organized Customs day.																						7375	CRIRS
	14.4.2	Publish Customs Souvenir.	Published twice a year.																						2950	CRIRS
	14.4.3	Publish Customs Bulletin.	Published twice a year.																						2360	CRIRS
	14.4.4	Organize interaction programs with the private sector, media persons and former Customs administrators.	Organized interaction twice a year.																						4956	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
14.5	Provide incentives to the staff working in Customs.																						1652	GAHRDS	
	14.5.1 Arrange benefits on the basis of performance indicators in coordination with the General Administration Section.	Approved records related to staff facility.																						826	Monitoring Section
	14.5.2 Provide benefits to the staffs on the basis of performance.	Provided facilities to the staff on time.																						826	GAHRDS

**Output 15. Strengthened management capacity including Results-based Planning of the Customs.**

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
15.1	Review the organizational structure.																						2794	GAHRDS	
	15.1.1 Form an organization and management (O&M) survey committee including the strategic priorities of the Customs Reform and Modernization Plan and in the functional areas such as Customs automation, statistics, laboratory etc.	Approved recommendations of the O&M Survey.																						472	GAHRDS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	15.1.2 Conduct an organization and management survey on the basis of the organization and management survey of the thematic sections.																						1968	GAHRDS	
	15.1.3 Review the organizational structure of the DOC.	Operationalized restructured organizational structure by the end of April 2023.																						354	GAHRDS
15.2	Conduct a study on the issue of adding, upgrading and abolishing Customs Offices.																							2626	GAHRDS
	15.2.1 Prepare a list of the Sub-Customs Offices to be adjusted.	Available list.																						354	GAHRDS
	15.2.2 Prepare proposal for adjustment.	Copy of the proposal.																						546	GAHRDS
	15.2.3 Submit the proposal to the MOF.	Approved by the MOF.																						0	GAHRDS
	15.2.4 Restructure the Sub-Customs Offices.	Revised positions.																						1372	GAHRDS
	15.2.5 Adjust the posts of the staff in accordance with the revised organizational structure.	Fulfilled the staff in the Customs according to the positions.																						354	GAHRDS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
15.3	Prepare an integrated schedule of the CRMP annual action plan, programs included in the policies and programs of the Government of Nepal, and annual programs and budget.																						7892	CRIRS	
	15.3.1 Establish a Thematic task force to implement the CRMP.	Implemented CRMP by the DOC.																						236	CRIRS
	15.3.2 Review coverage of the Annual Program and Budget and inform the concerned responsible section, if the annual program does not include the programs under the CRMP.	Covered programs of the CRMP in the Annual Program and Budget of the DOC.																						118	CRIRS
	15.3.3 Prepare Customs Reform Plan of the Customs Offices.	Prepared and Implemented a Plan of 12 Customs Offices.																						1608	CRIRS
	15.3.4 Prepare an integrated annual monitoring plan of the CRMP.	Available monitoring plan.																						236	CRIRS
	15.3.5 Conduct trimester review of the CRMP.	Available progress report.																						3629	CRIRS
	15.3.6 Conduct annual review of the CRMP.	Available physical and financial progress report.																						2065	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
15.4	Develop software to record the CRMP progress details and integrate with the Performance-based Indicator Management System (PBIMS).																						16688	Monitoring Section	
	15.4.1 Prepare software to measure the progress of the Performance Management.	Software.																						12346	Monitoring Section
	15.4.2 Conduct trimester review of the performance indicators.	Progress report.																						2655	Monitoring Section
	15.4.3 Carry out regular monitoring of the performance indicators ❖ Prepare a monitoring plan. ❖ Carry out monitoring	Monitoring report.																						1687	Monitoring Section
15.5	Install and extend television and internet protocol cameras in additional Customs Offices and enhance the capacity of Internet Protocol Camera for the management of monitoring tasks.																							181649	Monitoring Section
	15.5.1 Prepare time-bound plan.	Approved time plan.																						472	Monitoring Section
	15.5.2 Prepare a list of additional Customs Offices to be connected to television and internet protocol cameras.	List of Customs Offices.																						236	Monitoring Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	15.5.3	Install television and internet protocol camera	Installed television and internet protocol cameras in additional 24 Customs Offices.																				103160	Information Technology Infrastructure Section
	15.5.4	Increase the capacity of internet protocol cameras in the Customs Offices.	Capacity enhancement report.																				77545	Information Technology Infrastructure Section
	15.5.5	Conduct online monitoring.	Monitoring report																				236	Information Technology Infrastructure Section
15.6		Review and implement the Human Resource Development Master Plan.																					732	CRIRS
	15.6.1	Review, update and approve the Human Resource Development Master Plan.	Approved Human Resource Development Master Plan.																				732	CRIRS
	15.6.2	Implement the Human Resource Development Master Plan.	Implemented the Human Resource Development Master Plan.																				0	CRIRS
15.7		Build capacity in main thematic areas of the Customs.																					51890	GAHRDS
	15.7.1	Prepare training modules in different themes.	Prepared training modules in 14 themes.																				13629	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	15.7.2 Form a working committee on the coordination of with the representation of all the DOC sections to conduct human resource development programs.	Minutes of the work committee meetings.																					2832	GAHRDS	
	15.7.3 Conduct the following training.	Trained 80 percent of the staff involved in the customs clearance process and training will also be provided to the stakeholders.																							GAHRDS
	❖ Trade Facilitation	Trained a minimum of 25 persons annually.																						1968	GAHRDS
	❖ Risk management	Trained a minimum of 25 persons annually.																						1968	GAHRDS
	❖ Goods classification	Trained a minimum of 25 persons annually.																						1968	GAHRDS
	❖ Customs automation	Trained a minimum of 25 persons annually.																						1968	GAHRDS
	❖ Customs valuation	Trained a minimum of 25 persons annually.																						1968	GAHRDS



No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	❖ Post Clearance Audit	Trained a minimum of 25 persons annually.																					1968	GAHRDS	
	❖ Advance Rulings	Trained a minimum of 25 persons annually.																						1968	GAHRDS
	❖ Pre-arrival processing for the Customs clearance.	Trained a minimum of 25 persons annually.																						1968	GAHRDS
	❖ Expedited shipment	Trained a minimum of 25 persons annually.																						1968	GAHRDS
	❖ Control of illegal trade	Trained a minimum of 25 persons annually.																						1968	GAHRDS
	❖ Conduct training on Investigation, Quality Enhancement of the Information and Intelligence Analysis	Trained a minimum of 25 persons annually.																						1968	GAHRDS
	❖ Laboratory test	Trained a minimum of 25 persons annually.																						1968	GAHRDS
	❖ Monitoring	Trained a minimum of 25 persons annually.																						1968	GAHRDS
	15.7.4 Keep records of the training and update it.	Updated record																						1968	GAHRDS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	15.7.5 Organize high-level training (domestic /abroad) to develop the capacity of information technology-related human resources for the sustainability of AW (NECAS).																								
	❖ Conduct Java and Linux related training.	Conducted training																						885	ITIS
	❖ Conduct oracle related training program.	Conducted training																						885	ITIS
	❖ Conduct SO Class related training program.	Conducted training																						885	ITIS
	❖ Conduct Networking and Security related training program.	Conducted training																						885	ITIS
	15.7.6 Conduct training for capacity development related to case record management and structure. ❖ Prepare training module ❖ Conduct a training program. ❖ Prepare and approve Case Management Directory.	Conducted training																						4337	CRIRS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
15.8	Select thematic experts in the main subjects of the Customs and include them in the Pool of Experts list.																					4130	CRIRS	
	15.8.1 Select thematic experts from among the trainees of the Customs training participants.	The available list of selected experts.																					236	CRIRS
	15.8.2 Update the list of existing pool of experts with the inclusion of the additional experts.	Available updated list.																					236	CRIRS
	15.8.3 Provide training of trainers on classification, valuation, risk management, automation, Customs reform and modernization, and trade facilitation to the Customs staff.	Prepared a minimum of 5/5 thematic resource persons.																					1829	GAHRDS
	15.8.4 Use thematic experts in the training programs.	Available training report submitted by the thematic experts.																					1829	GAHRDS
15.9	Provide orientation and training to the Customs Agents and stakeholders to expand their performance.																						7128	CFS
	15.9.1 Prepare code of conduct of the Customs Agent.	Code of Conduct of the Customs Agent.																					1018	CFS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter					
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
	15.9.2 Select new Customs Agents.	The number of new Customs Agents.																					472	CFS
	15.9.3 Prepare training manual for the training to the Customs Agent.	Approved training calendar.																					1372	CFS
	15.9.4 Conduct training at the center and local level.	Conducted a minimum of 2 trainings annually.																					3558	CFS
	15.9.5 Automate license of the Customs Agent.	Automated the license.																					354	CFS
	15.9.6 Revise scope of work of the export-import code.	The revised scope of work.																					354	CFS
15.10	Ensure sustainability of the AW (NECAS).																						3334	ITiS
	15.10.1 Prepare report by forming study task force, assessing needs and identifying the scope of work.	Prepared reort.																					2154	ITIS
	15.10.2 Coordinate with UNCTAD for agreement.	Coordinated with UNCTAD.																					472	ITIS
	15.10.3 Prepare template of the agreement.	Prepared template of the agreement.																					236	ITIS
	15.10.4 Sign agreement with UNCTAD.	Signed agreement.																					236	ITIS
	15.10.5 Implement the agreement.	Implemented the agreement.																					236	ITIS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
15.11	Update the records of movable goods and fixed assets and staffs of the Customs administration																						29270	GAHRDS	
	15.11.1 Formulate and implement manual related to the auction process and confiscation of goods.																							2862	GAHRDS
	❖ Form task force.	Minutes of the task force meetings.																						472	Investigation and Compliance Section
	❖ Prepare a draft of the Manual.	Available draft.																						2272	Investigation and Compliance Section
	❖ Approve and implement the manual.	Approved implementation plan.																						118	Investigation and Compliance Section
	15.11.2 Strengthen financial management.																							8425	Financial Management Section
	❖ Implement an approved annual program and budget.	Budget allocation report.																						354	Financial Management Section
	❖ Prepare trimester and annual financial progress report.	Financial progress report.																						354	Financial Management Section

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	❖ Accomplish revision of program and budget as necessary.	Details of revised program and budget.																					354	Financial Management Section	
	❖ Coordinate with the concerned sections and offices to write off the misappropriation amount raised in the audit.	Details of annual misappropriation amount.																						590	Financial Management Section
	❖ Conduct orientation on the updated LMBIS.	Orientation report.																						1888	Financial Management Section
	❖ Prepare manual for financial responsibility and accountability.	Manual.																						1794	Financial Management Section
	❖ Monitor budget expenditure of the Customs Offices.	Monitoring report.																						1298	Financial Management Section
	❖ Prepare and implement an internal control system.	Implementation report																						1794	Financial Management Section
	15.11.3 Strengthen the procurement management																							16449	GAHRDS
	❖ Arrange procurement expert.	Functional procurement expert																						10903	GAHRDS
	❖ Prepare a procurement plan.	Annual procurement plan.																						1180	GAHRDS
	❖ Carry out trimester review of procurement functions and report to the DOC.	Review report.																						3186	GAHRDS

No.	Activities and Tasks	Target/Milestones	Time Frame																				Estimated Costs (Rs. '000')	Responsibility	
			2021-2022 Quarter				2022-2023 Quarter				2023-2024 Quarter				2024-2025 Quarter				2025-2026 Quarter						
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
	❖ Accomplish the procurement functions in coordination with the procurement unit.	Procurement report.																					1180	GAHRDS	
	15.11.4 Update records related to the Customs administration																							1534	GAHRDS
	❖ Carry out physical monitoring and update the record.	Updated records.																						1180	GAHRDS
	❖ Update record of the staff.	Updated records.																						354	GAHRDS

## ANNEX 4. WORKSHOPS AND CONSULTATIONS HELD DURING THE FORMULATION OF THE PLAN

The DOC is advancing the reform and modernization programs based on Customs reform and modernization action plans. The campaign of Customs Reform and Modernization Plan, which started from 2003 AD with a three-year action plan, is continuing till now. As the Fifth Customs Reform and Modernization Strategy and Action Plan, which is currently being implemented, will be completed on 15 July 2021, this plan has been formulated in line with the idea of formulating the Sixth Customs Reform and Modernization Plan with effect from 2021/2022. The procedures adopted in formulating this plan are listed below in the order of workshops, meetings, interactions and consultations and discussions:

### 1. Formulation of the Approach Paper

#### 1.1 Meeting at the DOC

Before starting the formulation of the plan, the major achievements of the current plan (2017-2021) have been evaluated and some important programs that could not be completed in that period have been included in the plan and the Approach Paper of the forthcoming plan was formulated with vision, values, impact (goal) and strategies. For the formulation of the Approach Paper, the first meeting was held under the coordination of the Director General of the DOC, Mr. Suman Dahal with the participation of the following officials and experts. The formulation of the Customs reform and modernization plan was started on Nov 10, 2021. At the outset, a kick-off meeting was convened under the coordination of the Director General of the DOC on November 10, 2020, and the work was started as per the decision and guidelines of the meeting. The details of the participants of the meeting are given below.

S. No	Name	Designation	Name of Organization
1.	Mr. Suman Dahal,	Director General	DOC
2.	Mr. Shyam Prasad Bhandari	Deputy Director General (DDG)	DOC
3.	Mr. Bhumiram Sharma	DDG	DOC
4.	Mr. Shambhu Marasani	Chief Customs Administrator	TIA Customs Office
5.	Mr. Muktiram Acharya	Director	DOC
6.	Mr. Bharat Mani Sapkota	Section Officer	DOC
7.	Mr. Kapil Dev Ghimire	Consultant	ADB
8.	Mr. Shyam Dahal	Consultant	ADB
9.	Mr. Kularaj Jnawali	Consultant	ADB



## 1.2 Consultation meeting with the Chiefs of the Customs Offices:

During the monitoring of the Birgunj Customs Office and the Dry Port Customs Office under the leadership of the Revenue Secretary, a consultation was held on the achievements of the Fifth Customs Reform Plan and the issues to be included in the formulation of the Sixth Customs Reform Plan on December 11, 2020. The following officials were present at the consultation meeting:

S. No	Designation	Name	Name of Organization
1.	Revenue Secretary	Mr. Ram Sharan Pudasaini	MOF
2.	Joint Secretary	Mr. Rameshwor Dangal	MOF
3.	Director General	Mr. Suman Dahal,	DOC
4.	Chief District Officer	Mr. Ashman Tamang	District Administration Office, Parsa
5.	Chief District Officer	Mr. Deepakraj Dhakal	District Administration Office, Bara
6.	Chief Customs Administrator	Mr. Mahesh Acharya	Birgunj Customs Office
7.	Director	Mr. Punya Bikram Khadga	DOC
8.	Chief Customs Officer	Mr. Harihar Paudel	Birgunj Customs Office
9.	Chief Customs Officer	Mr. Lal Bahadur Khatri	Dry Port Customs Office
10.	Chief Tax Officer	Mr. Sunil Kumar Yadav	Inland Revenue Office, Parsa
11.	Chief Tax Officer	Mr. Narayan Bandari	Inland Revenue Office, Simara
12.	Superintendent of Police	Mr. Ganga Pant	District Police Office, Parsa
13.	Superintendent of Police	Mr. Krishna Pangen	District Police Office, Bara
14.	Superintendent of Police	Mr. Rajendra Khadga	No. 13. APF, Parsa
15.	Superintendent of Police	Mr. Rabiraj Karnajit	No. 13, APF. Bara
16.	Chief Investigation Officer	Mr. Rambabu Chaudhary	National Investigation, Parsa
17.	Section Officer	Mr. Uddhav Dhungana	DOC
18.	Customs Officer	Mr. Ramesh Sukmani	Birgunj Customs Office
19.	Account Officer	Mr. Kapil Aryal	Birgunj Customs Office
20.	A.P.I	Mr. Subarna B. Bam	BOP. Parsa
21.	Nayab Subba	Mr. Prakash Gautam	Birgunj Customs Office
22.	Accountant	Mr. Madhav Prasad Bhattarai	Birgunj Customs Office

### 1.3 Consultation with the Chiefs of the Customs Offices:

The Approach of the plan and the formulation of the upcoming plan was discussed with the heads of the following 8 Customs Offices on December 20, 2020 on a virtual platform:

S. No	Name	Designation	Name of Organization
1.	Mr. Mahesh Acharya	Chief Customs Administrator	Birgunj Customs Office
2.	Mr. Shiva Prasad Bhandari	Chief Customs Officer	Biratnagar Customs Office
3.	Mr. Dhruba Raj Bishwokarma	Chief Customs Officer	Mechi Customs Office
4.	Mr. Lal Bahadur Khatri	Chief Customs Officer	Dry Port Customs Office
5.	Mr. Mani Ram Paudel	Chief Customs Officer	Bhairahawa Customs Office
6.	Mr. Janardan Paudel	Chief Customs Officer	Krishnanagar Customs Office
7.	Mr. Jaya Bahadur Bhandari	Chief Customs Officer	Nepalgunj Customs Office
8.	Mr. Nara Bahadur Thapa	Chief Customs Officer	Kailali Customs Office

### 1.4 Consultation Meeting with the Stakeholders

A consultation meeting of the stakeholders was organized on Jan 22, 2021 to discuss and collect suggestions on the Customs Reform and Modernization Plan. The representatives from dignitaries from the various government and private sector agencies given below have participated in the meeting.

S. No	Name	Designation	Name of Organization
1.	Mr. Suman Dahal,	Director General	DOC
2.	Mr. Shyam Prasad Bhandari	DDG	DOC
3.	Mr. Bhumiram Sharma	DDG	DOC
4.	Mr. Shambhu Marasani	Chief Customs Administrator	TIA Customs Office
5.	Mr. Bishnu Raj Dhakal	Chief Customs Audit Administrator	PCA Office
6.	Mr. Gopal Khatri	Under Secretary	Ministry of Finance
7.	Mr. Bhim Prasad Adhikari,	Director	DOC
8.	Mr. Achyut Prasad Shiwakoti	Director	DOC
9.	Mr. Shisir Ghimire	Director	DOC
10.	Mr. Kamal Kumar Bhattarai	Director	DOC
11.	Mr. Gyanendra Raj Dhakal	Director	DOC
12.	Mr. Ganesh Prasad Aryal	Director	DOC
13.	Mr. Punya Bikram Khadka	Director	DOC

S. No	Name	Designation	Name of Organization
14.	Mr. Keshar Bahadur Pandit,	Director	DOC
15.	Mr. Surya Sedai	Director	DOC
16.	Mr. Romakanta Kafle	Director	DOC
17.	Mr. Mohan Khajum Chongbang,	Director	DOC
18.	Mr. Ishwor Prasad Koirala	Director	DOC
19.	Mr. Man Bahadur Paudel,	Director	DOC
20.	Mr. Anup Neupane	Director	DOC
21.	Mr. Janardan Acharya	Chief Customs Auditor	PCA Office
22.	Mr. Arjun Dhakal	Director	Department of Inland Revenue
23.	Mr. Umesh Shrestha	Director	Department of Revenue Investigation
24.	Dr. Mod Nath Gautam	Senior Officer	Department of Livestock Services
25.	Dr. Fanindra Raj Devkota	Senior Plan and Pesticide Officer	Plant Quarantine and Pesticide Management Center
26.	Mr. Hemanta Gautam	SFRO	Department of Food, Technology and Quality Control
27.	Ms. Shanti Malla	Senior Officer	Trade and Export Promotion Center (TEPC)
28.	Ms. Shanta Budhathoki	Senior Officer	Nepal Intermodal Transport Development Board (NITDB)
29.	Mr. Niraj Rai	Executive Member ( Customs )	Nepal Chamber of Commerce (NCC)
30.	Mr. Bishnu Mani Khanal	General Secretary	Federation of Nepal Customs Agent
31.	Ms. Anjana Shrestha	Deputy Senior Police	Nepal Police
32.	Mr. Raj Kumar Shrestha	Deputy Senior Police	Armed Police Force
33.	Mr. Premlal Gyawali	Deputy Director	Nepal Rastra Bank
34.	Mr. Madan Mittal	Secretary General	Nepal Overseas Export Import Association
35.	Mr. Gopal Pasad Bhattarai	Section Officer	MOF
36.	Mr. Kapil Dev Ghimire	Consultant	ADB
37.	Mr. Shyam Dahal	Consultant	ADB
38.	Mr. Kularaj Jnawali	Consultant	ADB

S. No	Name	Designation	Name of Organization
39.	Mr. Mandesh Maharjan	Consultant	ADB
40.	Mr. Bharatmani Sapkota	Section Officer	Department of Customs
41.	Mr. Pharsa Bahadur Rai	Na. Su	Department of Customs
42.	Ms. Radha D Sharma	Food Researcher Officer	Department of Customs
43.	Mr. Sabin Paudel	Na Su	Department of Customs
44.	Mr. Madhu Khanal	Na Su	Department of Customs

## 2. Formation of Task Group for Plan Formulation and Meetings

The following Task group was formed under the coordination of Deputy Director General, Mr. Shyam Prasad Bhandari for the preparation of Customs Reform and Modernization Plan 2021-2026 on August 24, 2020. The working group provided continuous guidance and monitoring for the formulation of the plan. The working group held weekly and monthly meetings on different dates as required. The composition of the working group is given below:

S. No	Name	Designation	Name of Organization
1.	Deputy Director General, Mr. Shyam Prasad Bhandari	Coordinator	DOC
2.	Director, Classification and Review Section	Member	DOC
3.	Director, Policy Tariff Section	Member	DOC
4.	Director, Customs Reform and International Relations Section	Member	DOC
5.	Director, Valuation and Review Section	Member	DOC
6.	Director, General Administration and Human Resource Development Section	Member	DOC
7.	Director, Laboratory Section	Member	DOC
8.	Director, Investigation and Compliance Section	Member	DOC
9.	Director, Nepal National Single Window System	Member	DOC
10.	Director, Risk Management Section,	Member	DOC
11.	Director, Monitoring Section	Member	DOC
12.	Director, Financial Management Section	Member	DOC
13.	Director, Statistics Management Section	Member	DOC
14.	Director, Information Technology Infrastructure Section	Member	DOC
15.	Director, Client Facilitation Section	Member	DOC
16.	Representative, Ministry of Finance	Member	MOF
17.	Mr. Shyam Dahal	Member	ADB
18.	Mr. Kularaj Jnawali	Member	ADB
19.	Section Officer, Customs Reform and International Relations Section	Member Secretary	DOC

### 3. Preparation of the Preliminary Draft of the Plan, Workshops and Consultation Meetings

#### 3.1 Workshop in Nagarkot

Discussions and consultations were held with all the sections of the DOC during each stage of preparation of the plan i.e. preparation of Approach Paper, preparation of a preliminary draft of the plan. Accordingly, a workshop on the formulation of Customs Reform and Modernization Plan 2021-2026 was organized and conducted in Kathmandu from Feb 12 to 14, 2021 with the presence and participation of the following officials:

S. No	Name	Designation	Name of Organization
1.	Mr. Ram Sharan Pudasaini	Revenue Secretary	MOF
2.	Mr. Rameshwor Dangal	Joint Secretary	MOF
3.	Mr. Baburam Bhandari	Joint Secretary	MOF
4.	Mr. Suman Dahal,	Director General	DOC
5.	Mr. Dirgha Raj Mainali	Director General	DRI
6.	Mr. Shyam Prasad Bhandari	Deputy Director General	DOC
7.	Mr. Bhumiram Sharma	DDG	DOC
8.	Mr. Shambhu Marasani	Chief Customs Administrator	TIA Customs Office
9.	Mr. Mahesh Acharya	Chief Customs Administrator	Birgunj Customs Office
10.	Mr. Bishnu Raj Dhakal	Chief Customs Audit Administrator	PCA Office
11.	Mr. Gopal Khatri	Under Secretary	MOF
12.	Mr. Jhaindra Prasad Guragain	Under Secretary	Legal Division MOF
13.	Mr. Keshar Bahadur Pandit,	Director	DOC
14.	Mr. Romakanta Kafle	Director	DOC
15.	Mr. Bhim Prasad Adhikari,	Director	DOC
16.	Mr. Shisir Ghimire	Director	DOC
17.	Mr. Ganesh Prasad Aryal	Director	DOC
18.	Mr. Gyanendra Raj Dhakal	Director	DOC
19.	Mr. Kamal Kumar Bhattarai	Director	DOC
20.	Mr. Man Bahadur Paudel	Director	DOC
21.	Mr. Punya Bikram Khadka	Director	DOC
22.	Mr. Surya Prasad Sedai	Director	DOC
23.	Mr. Anup Neupane	Director	DOC
24.	Mr. Ishwor Prasad Koirala	Director	DOC
25.	Mr. Gopal Prasad Bhattarai	Section Officer	MOF
26.	Mr. Bharatmani Sapkota	Section Officer	DOC
27.	Mr. Arun Poudel	Section Officer	DOC
28.	Mr. Upendra Lamichhane	Section Officer	DOC
29.	Mr. Rajan Khanal	Legal Officer	DOC

S. No	Name	Designation	Name of Organization
30.	Mr. Shyam Dahal	Consultant	ADB
31.	Mr. Kulraj Jnawali	Consultant	ADB
32.	Mr. Kapil Dev Ghimire	Consultant	ADB
33.	Mr. Yadava Aryal	Consultant	ADB
34.	Mr. Mitralal Regmi	Consultant	ADB
35.	Mr. Shanker Krishna Shrestha	Consultant	ADB
36.	Mr. Mandesh Maharjan	Consultant	ADB

### 3.2 Consultation Meeting in Dhangadhi

A consultation meeting was organized in Dhangadhi with the stakeholders on the preparation of the Customs Reform and Modernization Plan on Feb 01, 2021. The consultation meeting was attended by representatives of Customs Offices, other government offices, business associations, Customs Agents and traders. The details of the participants are given below:

S. No.	Name	Designation	Organization
1.	Mr. Shyam Prasad Bhandari	Deputy Director General	Department of Customs
2.	Mr. Kamal Kumar Bhattarai	Director	Department of Customs
3.	Mr. Nar Bahadur Thapa	Chief Customs Officer	Kailali Customs Office
4.	Mr. Chandra k Shrestha	Chief Tax Officer	Inland Revenue Office, Dhangadhi
5.	Mr. Puspa Raj Kunwar	President	Kailali Chamber of Commerce & Industry
6.	Mr. Pramananda Joshi	Customs Officer	Kailali Customs Office
7.	Mr. Phanindra Khatiwada	Customs Officer	Kailali Customs Office
8.	Ms. Ambika K.C	Customs Officer	Kailali Customs Office
9.	Ms. Goma Kumari Adhikari	Executive Member	Kailali Chamber of Commerce & Industry
10.	Mr. Siddha Raj Paneru	Secretary	Kailali Chamber of Commerce & Industry
11.	Ms. Radhika Chaudhary	Member	Kailali Chamber of Commerce & Industry
12.	Ms. Kopila Kunwar	Member	Kailali Chamber of Commerce & Industry
13.	Mr. Yamuna Sigdel	Secretary	Dhangadhi Wholesales Business Association
14.	Mr. Swendra Rathi	President	Kailali Hardware Association
15.	Mr. Yagya Upadhaya	President	Import Business Association
16.	Mr. Dipesh Khatiwada	Trader	D. S Traders

S. No.	Name	Designation	Organization
17.	Mr. Daman Prasad Shrestha	Non-gazette 1 Class	Veterinary Check Post
18.	Mr. Surendra Kumar Bohara	Executive Member	Kailali Chamber of Commerce
19.	Mr. Puskar Ojha	First Vice President	Kailali Chamber of Commerce & Industry
20.	Ms. Hari Kala Upreti	Na. Su.	Kailali Customs Office
21.	Ms. Rudri Khanal	Na. Su.	Kailali Customs Office
22.	Ms. Janaki Oli	Na. Su.	Kailali Customs Office
23.	Mr. Drona Prasad Bhattarai	Na. Su.	Kailali Customs Office
24.	Mr. Om Prakash K.C	Na. Su.	Kailali Customs Office
25.	Mr. Narayan Prasad Bhandari	Na. Su.	Kailali Customs Office
26.	Mr. Hari Guragain	Na. Su.	Kailali Customs Office
27.	Mr. Baburam Balampaki	Na. Su.	Kailali Customs Office

### 3.3 Consultation Meeting in Kanchanpur

A consultation meeting was organized in Kanchanpur with the stakeholders on the preparation of the Customs reform and modernization plan on Feb 02, 2021. The consultation meeting was attended by representatives of Customs Offices, other government offices, business associations, Customs Agents and traders. The details of the participants are given below:

S.N	Official	Designation	Organization
1.	Mr. Shyam Prasad Bhandari	Deputy Director General	Department of Customs
2.	Mr. Kamal Kumar Bhattarai	Director, CRIR Section	Department of Customs
3.	Mr. Mimangsa Adhikari	Chief Customs Officer	Kanchanpur Customs Office
4.	Mr. Ramhari Gyawal	Chief Tax Officer	Inland Revenue Office, Mahendranagar
5.	Mr. Bharat Mani Pokharel	Customs Inspector	Kanchanpur Customs Office
6.	Mr. Govinda Prasad Paudel	Customs Inspector	Kanchanpur Customs Office
7.	Mr. Phanindra Khatiwada	Customs Officer	Kailali Customs Office
8.	Ms. Sabina Ban	Customs Inspector	Kanchanpur Customs Office
9.	Mr. Dev Datta Bista	Officer	Animal Quarantine Office
10.	Mr. Padam Singh Bhandari	Inspector	Armed Police Force
11.	Mr. Narayan Singh Rawat	Technical Assistant	Food Import Export Quality Certification Office

S.N	Official	Designation	Organization
12.	Mr. Ramesh Nath	Sub- Inspector	Regional Police Office
13.	Mr. Bibek Raj Joshi	Pro Rupal Traders	Kanchanpur Chamber of Commerce and Industry
14.	Ms. Bhumika Lekhak	Na. Su	Kanchanpur Customs Office
15.	Mr. Jitendra Prasad Joshi	Na. Su	Kanchanpur Customs Office
16.	Mr. Keshab Raj Bista	Computer Officer	Kanchanpur Customs Office
17.	Mr. Kamal Singh Khadka	Na. Su	Kanchanpur Customs Office
18.	Dam B. Bista	Agent	Kanchanpur Agent Association
19.	Mr. Karma Singh Bohara	Na. Su	Kanchanpur Customs Office
20.	Mr. Pradeep Kumar Rawat	Na. Su	Kanchanpur Customs Office
21.	Mr. Bir Bahadur Thapa	Na. Su	Kanchanpur Customs Office
22.	Mr. Pramod Thagunna	Plant Protection Officer	Kanchanpur Quarantine Office

### 3.4 Consultation Meeting in Nepalgunj

A consultation meeting was organized in Nepalgunj with the stakeholders on the preparation of the Customs reform and modernization plan on Feb 04, 2021. The consultation meeting was attended by representatives of Customs Offices, other government offices, business associations, Customs Agents and traders. The details of the participants are given below:

S.N	Official	Designation	Organization
1.	Mr. Shyam Prasad Bhandari	Deputy Director General	Department of Customs
2.	Mr. Kamal Kumar Bhattarai	Director, CRIR Section	Department of Customs
3.	Mr. Jaya Bahadur Bhandari	Chief Customs Officer	Nepalgunj Customs Office
4.	Mr. Ramesh Khatiwada	Customs Officer	Nepalgunj Customs Office
5.	Mr. Bharat Mani Sapkota	Section Officer	Department of Customs
6.	Mr. Abdul Wakid Mansuri	President	Nepalgunj Chamber of Commerce and Industry
7.	Mr. Tilak Pra Dhamala	Officer	Animal Quarantine Office
8.	Mr. Ek Raj Budhathoki	Acting Chief	Food Import Export Quality Certification Office
9.	Thaman Bahadur Karki	Senior Plant and Protection Officer (SPPO)	Plant Quarantine Office
10.	Mr. Satish Kumar Agrawal	President	Bankey Chamber of Commerce
11.	Mr. Misbahul Hag Ansar	Businessman	GTC Nepalgunj
12.	Mr. Naveen Sharma	Transport	I.P Roadlines
13.	Mr. Uttam Kumar Shrestha	Customs Agent	Nepalgunj Customs Agent Association
14.	Mr. Arjun Sharma	Customs Agent	Nepalgunj Customs Agent Association
15.	Mr. Mulbi Rao	Customs Agent	Nepalgunj Customs Agent Association



S.N	Official	Designation	Organization
16.	Mr. Rewati Raj Giri	Na. Su.	Nepalgunj Customs Office
17.	Mr. Abdul Kareem Khan	Representative	Nepalgunj Agent Association
18.	Mr. Babu Ram Basyal	Na. Su.	Nepalgunj Customs Office
19.	Mr. Him Raj Oli	Na. Su.	Nepalgunj Customs Office
20.	Mr. Bishnu Mani Sharma	Na. Su.	Nepalgunj Customs Office
21.	Mr. Khadga Bahadur Majhi	Na. Su.	Nepalgunj Customs Office
22.	Mr. Mohd. Saleem Siddiqui	Customs Agent	Nepalgunj Customs Agent Association

### 3.5 Consultation Meeting in Bhairahawa

A consultation meeting was organized in Bhairahawa with the stakeholders on the preparation of Customs reform and modernization plan on Feb 06, 2021. The consultation meeting was attended by representatives of Customs Offices, other government offices, business associations, Customs Agents and traders. The details of the participants are given below:

S.N	Official	Designation	Organization
1.	Mr. Rameswor Dangal	Joint Secretary	MOF
2.	Mr. Shyam Prasad Bhandari	Deputy Director General	Department of Customs
3.	Mr. Mukti Prasad Pandey	DDG	IRD
4.	Mr. Mani Ram Paudel	Chief Customs Officer	Bhairahawa Customs Office
5.	Mr. Kul Dip Ghimire	Senior Plant Protection Officer	Plant Quarantine Office
6.	Mr. Himalal Sharma	Customs Officer	Bhairahawa Customs Office
7.	Mr. Bhimraj Angdambe	Customs Officer	Bhairahawa Customs Office
8.	Mr. Mohan Raj Bhatta	Customs Officer	Bhairahawa Customs Office
9.	Mr. Purna Prasad Lamsal	Customs Officer	Bhairahawa Customs Office
10.	Mr. Rupak Kumar Pokharel	Customs Officer	Bhairahawa Customs Office
11.	Mr. Dipendra Kumar Jha	Customs Officer	Bhairahawa Customs Office
12.	Mr. Dillu Prasad Sharma	Customs Officer	Bhairahawa Customs Office
13.	Ms. Ishwari Adhikari	Inspector	Area Police Office
14.	Mr. Bharat Mani Sapkota	Section Officer	DOC
15.	Mr. Rayz Darzkhi	Manager	Trans Nepal
16.	Mr. Deepak Kunwar	Office Chief	Food Import Export Quality Certification Office
17.	Mr. Thakur Kumar Shrestha	Vice President	SICCI
18.	Mr. Bism Prasad Neupane	Vice President	SICCI
19.	Mr. Sanjay Kumar Sharma	Secretary	Federation of Nepal Customs Agent Association, Bhairahawa
20.	Mr. Prakash,	Representative	Federation of Nepal Customs Agent Association, Bhairahawa
21.	Mr. Prachin Chand	Representative	Federation of Nepal Customs Agent Association, Bhairahawa

S.N	Official	Designation	Organization
22.	Mr. Ashim Neupane	President	Federation of Nepal Customs Agent Association, Bhairahawa
23.	Mr. Dipak Kumar Paudel	Vice President,	FNCCI Lumbini Province
24.	Mr. Kul Prasad Neupane	President	Siddhartha Chamber of Commerce and Industry (SICCI)
25.	Mr. Jagadish Aryal	Customs Officer	Bhairahawa Customs Office
26.	Mr. Krishna Prasad Ghimire	Customs Agent	Federation of Nepal Agent Association, Bhairahawa
27.	Mr. Laxman Ghimire	Customs Agent	Federation of Nepal Agent Association, Bhairahawa
28.	Mr. Narayan Prasad Bhandari	Representative	Industry and Business Association
29.	Mr. Suman Sharma	Customs Agent	Federation of Nepal Agent Association, Bhairahawa
30.	Mr. Ram Krishna Shrestha	Na. Su.	Bhairahawa Customs Office
31.	Mr. Sudarshan Neupane	Na. Su.	Bhairahawa Customs Office
32.	Mr. Bhojraj Regmi	Na. Su.	Bhairahawa Customs Office
33.	Ms. Jeevan Nepal	Na. Su.	Bhairahawa Customs Office
34.	Mr. Madan Raj Jaishi	Na. Su.	Bhairahawa Customs Office
35.	Mr. Sukra Darshan Dhungana	Na. Su.	Bhairahawa Customs Office

### 3.6 Consultation Meeting in Biratnagar

A consultation meeting was organized in Biratnagar with the stakeholders on the preparation of the Customs reform and modernization plan on April 23, 2021. The consultation meeting was attended by representatives of Customs Offices, other government offices, business associations, Customs Agents and traders. The details of the participants are given below:

S.No.	Name	Designation	Organization
1.	Mr. Shyam Prasad Bhandari	DDG	DOC
2.	Mr. Kamal Kumar Bhattarai	Director	DOC
3.	Mr. Shiva Bhandari	Chief Customs Officer	Biratnagar Customs Office
4.	Mr. Gopi Krishna Upreti	Customs Officer	Biratnagar Customs Office
5.	Mr. Ram Prasad Pokhrel	Customs Officer	Biratnagar Customs Office
6.	Mr. Tejmani Kafle	Customs Officer	Biratnagar Customs Office
7.	Mr. Nath Bahadur Sapkota	Computer Officer	Biratnagar Customs Office
8.	Mr. Chandi Raj Khatri	Computer Operator	Biratnagar Customs Office
9.	Mr. Kesh Bahadur Dagaura	Customs Inspector	Biratnagar Customs Office
10.	Mr. Sanjeep Parajuli	Customs Inspector	Biratnagar Customs Office
11.	Mr. Salikram P. Dhungel	Na Su	Biratnagar Customs Office
12.	Mr. Amit Tiwari	Customs Officer	Biratnagar Customs Office
13.	Mr. Santosh Yadav	Customs Officer	Biratnagar Customs Office
14.	Mr. Shshil P. Niraula	Na. Su.	Biratnagar Customs Office

S.No.	Name	Designation	Organization
15.	Mr. Tej P. Khanal	Na. Su.	Biratnagar Customs Office
16.	Mr. Raju Kumar BC	Na. Su.	Biratnagar Customs Office
17.	Mr. Lokendra B. Singh	Na. Su.	Biratnagar Customs Office
18.	Mr. Jiban Hamal	Na. Su.	Biratnagar Customs Office
19.	Ms. Pramila Dhakal	Na. Su.	Biratnagar Customs Office
20.	Ms. Sabitri Timalisina	Na. Su.	Biratnagar Customs Office
21.	Mr. Pramod Bhandari	Na. Su.	Biratnagar Customs Office
22.	Ms. Ambika Acharya	Na. Su.	Biratnagar Customs Office
23.	Mr. Shakti Joshi Rai	Na. Su.	Biratnagar Customs Office
24.	Mr. Matrika Chapagain	Na. Su.	Biratnagar Customs Office
25.	Mr. Shyam K. Shah	Customs Coding Inspector	Biratnagar Customs Office
26.	Mr. Bishal Bhandari	Na. Su.	Biratnagar Customs Office
27.	Mr. Kul Prasad Sharma	Na. Su.	Biratnagar Customs Office
28.	Mr. Narayan Ghimire	Na. Su.	Biratnagar Customs Office
29.	Mr. Chandi Raj Gelal	Na. Su.	Biratnagar Customs Office
30.	Mr. Ananda Kumar Thakur	Customs Agent	Biratnagar Customs Office
31.	Mr. Prakash Bhattarai	Na. Su.	Biratnagar Customs Office
32.	Mr. Nirman Kumar Bhattarai	Customs Officer	Biratnagar Customs Office
33.	Mr. Dipak Karki	Computer Operator	Biratnagar Customs Office
34.	Mr. Tulasi Devi Pithakode	Na. Su.	Biratnagar Customs Office
35.	Mr. Krishna Pokhrel	Customs Agent	Biratnagar Customs Office
36.	Mr. Hari P. Thakur	Customs Agent	Biratnagar Customs Office
37.	Mr. Basudev Uraw	Na. Su.	Biratnagar Customs Office
38.	Mr. Binod P. Poddar	Customs Agent	Biratnagar Customs Office
39.	Mr. Ramji P. Dahal	Na. Su.	Biratnagar Customs Office

### 3.7 Consultation Meeting in Kakadvitta

A consultation meeting was organized in Kakadvitta with the stakeholders on the preparation of the Customs reform and modernization plan on Apr 25, 2021. The consultation meeting was attended by representatives of Customs Offices, other government offices, business associations, Customs Agents and traders. The details of the participants are given below:

S.No.	Name	Designation	Organization
1.	Mr. Shyam Prasad Bhandari	DDG	DOC
2.	Mr. Kamal Kumar Bhattarai	Director	DOC
3.	Mr. Dharuba Raj Biswokarma	Chief Customs Officer	Mechi Customs Office
4.	Mr. Yugal Kishor Gautam	Customs Officer	Mechi Customs Office
5.	Mr. Pramod Paudel	Customs Officer	Mechi Customs Office
6.	Mr. Prakash Subedi	Customs Officer	Mechi Customs Office
7.	Mr. Roshan Agrawal	Customs Agent	Mechi Customs Office
8.	Mr. Ishwari Prasad Neupane	Na. Su.	Mechi Customs Office
9.	Mr. Bhanu Bhakta Dahal	Customs Agent	Mechi Customs Office

S.No.	Name	Designation	Organization
10.	Mr. Laxmi Prasad Guragain	Na. Su.	Mechi Customs Office
11.	Mr. Yam Bahadur BC	Na. Su.	Mechi Customs Office
12.	Mr. Deepak Prasad Kafle	Na. Su.	Mechi Customs Office
13.	Mr. Dhan Bahadur Katuwal	Na. Su.	Mechi Customs Office
14.	Mr. Argun Gautam	Na. Su.	Mechi Customs Office
15.	Mr. Bishnu Giri	Na. Su.	Mechi Customs Office
16.	Mr. Yubaraj Mukhiya	Customs Agent	Mechi Customs Office
17.	Mr. Pravez Alam	Customs Agent	Mechi Customs Office
18.	Mr. Achyutananda Dhakal	Na. Su.	Mechi Customs Office
19.	Mr. Prem Suwal	Na. Su.	Mechi Customs Office
20.	Mr. Hansha Bahadur Rawal	Na. Su.	Mechi Customs Office
21.	Mr. Mohan Niraula	Customs Agent	Mechi Customs Office
22.	Mr. Lal Babu Ray	Na. Su.	Mechi Customs Office
23.	Mr. Nabin Kumar Thakur	Na. Su.	Mechi Customs Office
24.	Mr. Prem Lama	Na. Su.	Mechi Customs Office
25.	Mr. Dinesh Dhungana	Technical Assistant	Food Import Export Quality Certification Office
26.	Mr. Ganga Prasad Yadav	Animal Quarantine Assistant	Animal Quarantine Office
27.	Mr. K. K. Khaniya	Customs Agent	Mechi Customs Office
28.	Mr. Narendra Bahadur Karki	Customs Agent	Mechi Customs Office
29.	Mr. Keshar Raj Pandey	Customs Agent	Mechi Customs Office
30.	Mr. Suresh Tiwari	Customs Agent	Mechi Customs Office
31.	Mr. Khem Raj Oli	Customs Agent	Mechi Customs Office
32.	Mr. Deepak Giri	Trader	Ankita Traders
33.	Mr. Sonam Giri	Customs Agent	Mechi Customs Office
34.	Mr. Manoj Acharya	Customs Agent	Mechi Customs Office
35.	Mr. Piyush Thapa	Trader	Evergreen Trade Centre
36.	Mr. Binod Karki	Trader	Santosh Nirwan Sewa
37.	Mr. Bishnu Shrestha	Trader	Mini Corner Fancy Store
38.	Mr. Bimarsha Shrestha	Trader	Mini Corner Fancy Store
39.	Mr. Saroj Bhattarai	Trader	Mini Corner Fancy Store
40.	Mr. Bhuwan Khawas	Trader	Naxal Travel Service
41.	Mr. Shankar Bahadur Thapa	Customs Agent	Mechi Customs Office
42.	Mr. Bharatmai Sapkota	Section Officer	DOC

### 3.8 Interactions at the Department of Customs

A discussion was held in the DOC on June 6, 2021 under the coordination of the Director General of the DOC Mr. Yamlal Bhusal, regarding the draft and progress of the Customs Reform and Modernization Plan (2021-2026). The discussion was attended by the Deputy Director Generals of the Customs Department and all the directors.

#### 4. Organization of Section-wise Interactions

The draft report of the Customs Reform and Modernization Plan was extensively discussed with the directors and officers of all the Sections of the DOC from June 8-13, 2021. The details of the officials participating in the group discussion are given below:

S.No	Name	Designation	Name of Organization
1.	Mr. Achyut Prasad Shiwakoti	Director	DOC
2.	Mr. Surya Prasad Sedai	Director	DOC
3.	Mr. Keshar Bahadur Pandit,	Director	DOC
4.	Mr. Shiva Ram Mahat	Director	DOC
5.	Mr. Bhim Prasad Adhikari	Director	DOC
6.	Mr. Shisir Ghimire	Director	DOC
7.	Mr. Ganesh Prasad Aryal	Director	DOC
8.	Mr. Gyanendra Raj Dhakal	Director	DOC
9.	Mr. Man Bahadur Paudel,	Director	DOC
10.	Mr. Punya Bikram Khadka	Director	DOC
11.	Mr. Anup Neupane	Director	DOC
12.	Mr. Ishwor Prasad Koirala	Director	DOC
13.	Mr. Mohan Khajum Chongbang,	Director	DOC
14.	Ms. Sangita Ghimire Subedi	Director	DOC
15.	Mr. Bharatmani Sapkota	Section Officer	DOC
16.	Mr. Yunesh Pratap Singh	Section Officer	DOC
17.	Mr. Arun Paudel	Computer Officer	DOC
18.	Mr. Upendra Pandey	Computer Officer	DOC
19.	Ms. Pratikshya Parajuli	Computer Engineer	Nepal National Single Window System (PIU)
20.	Mr. Gajendra Bhattarai	Section Officer	Nepal National Single Window System (PIU)
21.	Mr. Ishwor Singh	Computer Engineer	Nepal National Single Window System (PIU)
22.	Mr. Tulshi Regmi	Section Officer	DOC
23.	Ms. Pratistha Koirala	Section Officer	DOC
24.	Ms. Munni Kumari Chaudhary	Section Officer	DOC
25.	Mr. Mohan Kumar Pudasaini	Section Officer	DOC
26.	Ms. Lalita Gyawali	Section Officer	DOC

## 5. Interactions between the DOC and the Ministry of Finance

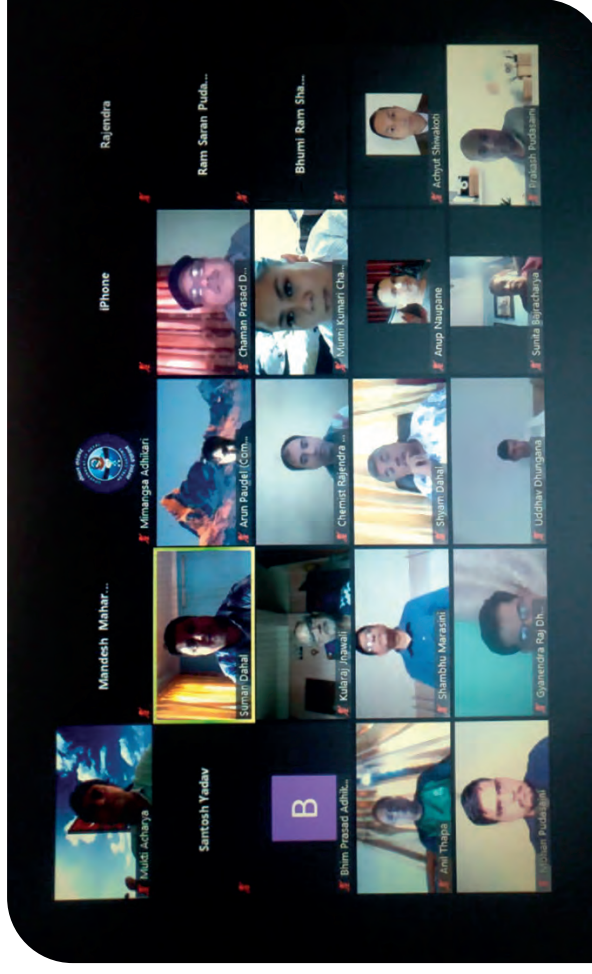
In order to finalize the draft of the plan, discussions were held in the department many times and on July 09, 2021, intensive discussions were held with a group of high-ranking officials of the Ministry and Deputy Director Generals of the Department, Director of Customs Reform and International Relations Section and experts. The details of the officials participating in the discussion are given below:

S. No.	Official	Designation	Organization
1.	Mr. Rameswor Dangal	Joint Secretary	Ministry of Finance
2.	Mr. Yamlal Bhusal	Director General	Department of Customs
3.	Mr. Shyam Prasad Bhandari	Deputy Director General	Department of Customs
4.	Mr. Ishwari Prasad Aryal	Deputy Director General	Department of Customs
5.	Mr. Gopal Khatri	Under Secretary	Ministry of Finance
6.	Mr. Surya Sedai	Director	Department of Customs
7.	Mr. Gopal Prasad Bhattarai	Section Officer	Ministry of Finance
8.	Mr. Bharatmani Sapakota	Section Officer	Department of Customs
9.	Mr. Shyam Prasad Dahal	Consultant	ADB
10.	Mr. Kularaj Jnawali	Consultant	ADB
11.	Mr. Yadava Aryal	Consultant	ADB





1. Discussion on Customs Reform



2. Virtual Meeting on Customs Reform



3. Consultation with stakeholders on Approach Paper



4. Consultation on Approach Paper with stakeholders.





5.Task Force Meetingon Plan formulation



6.Participants of Nagarkot Workshop



7.Workshop in Nagarkot



8.Consultation Meetingin Dhangadhi





9. Consultation Meeting in Kanchanpur



10. Consultation Meeting in Nepalgunj



11. Consultation Meeting in Bhairahawa



12. Consultation Meeting in Birgunj





13.Consultation Meeting in Biratnagar



14.Consultation Meeting in Kakarvitta

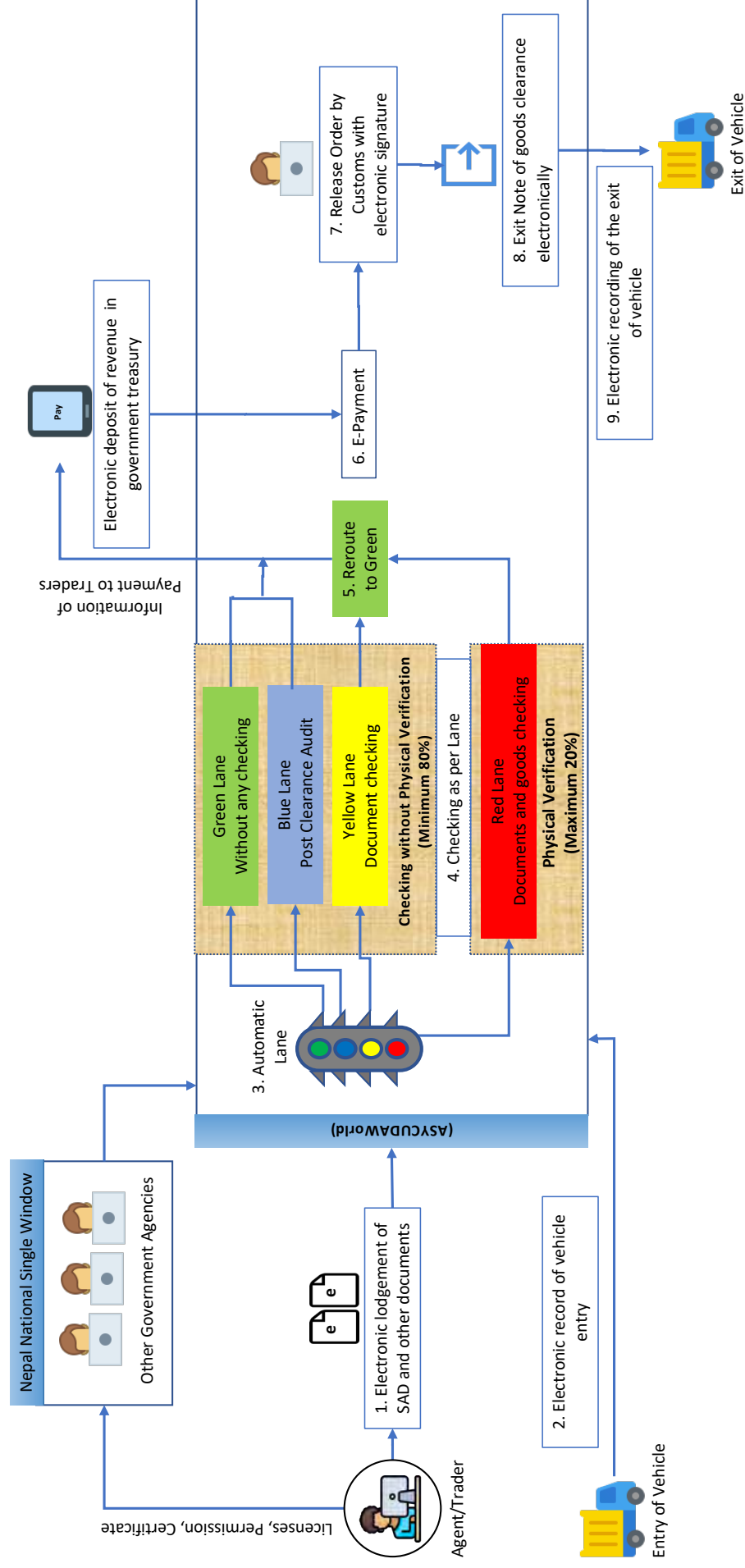


15.DOC consultation meeting with MOF



16. Honorable Finance Minister unveiling the CRM Plan, Nepali Version

## Paperless Customs Clearance by 2026 – A Conceptual Diagram







**Government of Nepal**  
**Ministry of Finance**  
**Department of Customs**

Tripureshwor, Kathmandu

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