



RWANDA REVENUE AUTHORITY
CUSTOMS SERVICES DEPARTMENT

TIME RELEASE STUDY ANALYSIS

Period: 01/01/2024 to 31/03/2024

April-2024

1. INTRODUCTION

Time-release analysis is a performance measurement tool that aims at establishing the average time taken for each step or intervention to release cargo from Customs control. It measures relevant aspects of the effectiveness of operational procedures that are carried out for goods cleared in Rwanda.

Clearance time intervals and responsibility centers

1. **Assessment-Payment:** Customs implemented self-assessment program and assessment is considered as the first step in the clearance process. Assessment to payment time mainly depends on an importer who has to secure money for payment of duties and taxes assessed.
2. **Payment-Acceptance:** This time is attributed to the system as acceptance/selectivity triggering step which is automated and in which the system auto triggers selectivity immediately when a declaration is paid.
3. **Acceptance-Release:** This is inspection or verification of goods mainly done by Customs services, Rwanda's regulatory agencies or any other agency that performs control through Rwanda electronic Single Window. Such agencies are responsible for this clearance time.
4. **Release-Exit:** When inspection of goods is completed, a customs entry (declaration) is cleared "Released". This is time between release of goods in the system and the actual removal of consignments from Customs control. The importer and warehouse operator are responsible for loading and transporting cleared consignments to the importers premises.

2. BASELINE OF THE CURRENT TIME RELEASE STUDY ANALYSIS

The baseline for the current national Time Release Study is the average release time computed which is based on the release time report of October 2023 to December 2023.

Table 1: Baseline for Current Time Release

Office category	ASSESSMENT-PAYMENT	PAYMENT-ACCEPTANCE	ACCEPTANCE-RELEASE	RELEASE-EXIT	ASSESSMENT-EXIT
Border Office	00:01:03	00:01:57	00:11:55	00:22:28	01:13:25
Inland Office	00:18:46	00:00:14	01:14:36	03:12:32	05:22:08
Inland Office (Petroleum)	01:21:17	00:00:00	00:07:56	02:09:17	04:14:32
SCT Intra-Regional	00:16:49	00:00:00	00:16:25	00:05:01	01:14:17
SCT Maritime	00:15:42	00:00:24	01:14:49	02:12:02	04:18:59
Overall	00:16:19	00:00:38	00:23:29	01:23:52	03:16:20

Source: Time Release Study Analysis Report (Oct -Dec 2023)

3. TIME RELEASE STUDY ANALYSIS

3.1 Overall Time release performance

Compared to the previous report, time release decreased from by 15 hours and 17 minutes which indicates a significant improvement in performance.

The following section summarizes clearance time based on categorized border offices for ease of analysis to determine performance of clearance time for the period of three months.

Table 2: Quarterly Time Release Study per clearance step (day: hour: minutes)

Office Type	ASSESSMENT-PAYMENT	PAYMENT-ACCEPTANCE	ACCEPTANCE-RELEASE	RELEASE-EXIT	ASSESSMENT-EXIT
Border Office	00:01:13	00:00:00	00:12:32	01:04:23	01:18:10
Inland Office	00:17:21	00:00:06	01:13:25	02:05:57	04:12:50
Inland Office (Petroleum)	01:00:39	00:00:00	00:01:38	02:08:15	03:10:33
Intra-Region Office	00:22:22	00:00:02	00:16:52	00:06:55	01:22:13
Maritime office	00:16:23	00:00:22	01:14:16	01:20:35	04:03:37
Overall	00:15:37	00:00:04	00:22:37	01:10:43	03:01:02

Source: Rwanda electronic Single Window data

Customs offices category

Customs offices are categorized into five types for analysis purposes. These include Border offices, Inland office handling dry cargo, Inland office handling petroleum products, Single Customs Territory (Maritime and intra-regional trade).

Table 3: Clearance Time per selectivity channel at the border (January- March 2024)

Office Name	Blue	Red	Yellow	Overall
Border Office	02:01:49	02:00:59	01:08:47	01:18:10
Inland Office	03:23:27	04:16:15	05:10:43	04:12:50
Inland Office (Petroleum)	03:11:31	03:08:48	03:07:25	03:10:33
Intra-Region Office	02:01:38	02:00:43	01:17:12	01:22:13
Maritime office	04:02:15	04:04:53	04:02:22	04:03:37
Overall	03:02:37	03:10:58	02:08:33	03:01:02

Source: Rwanda electronic Single Window Data

Table 4: Clearance Time per selectivity Channel at the Border (October-December 2023)

Office category	Blue	Red	Yellow	Overall
Border Office	01:05:19	01:17:14	01:13:20	01:13:25
Inland Office	08:06:01	04:18:48	04:23:31	05:22:08
Inland Office (Petroleum)	05:00:49	03:16:57	03:04:05	04:14:32
SCT Intra-Regional	01:13:45	01:20:14	01:11:40	01:14:17
SCT Maritime	05:00:55	04:05:28	05:12:10	04:18:59
Overall	04:17:00	03:12:24	02:12:24	03:16:20

Source: Time Release Study Analysis Report (October -December 2023)

4. Conclusion:

Rwanda electronic Single Window (ReSW) data shows that all channels performed well. Time release decreased from 3days, 16 hours and 20 minutes to 3 days 01 hour and 2 minutes. This implies a significant deduction of 15 hours in the clearance time of goods in Customs services.

Rwanda Revenue Authority is working towards reducing the above release time to ensure improved service delivery and timely release of goods in Customs services.