

**Republic of South Sudan
National Revenue Authority**

**Project for Capacity Development of
South Sudan Customs for Introduction of
Harmonized System Code Phase 2**

Project Completion Report

March 2023

Japan International Cooperation Agency (JICA)

Oriental Consultants Global Co., Ltd.

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National Revenue Authority**

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List of Abbreviations

AfCFTA	African Continental Free Trade Area
ASYCUDA	Automated System for Customs Data
BSC	Balanced Score Card
B/L	Bill of Lading
CC	Commissioner Customs
CG	Commissioner General
CIF	Cost, Insurance and Freight
COO	Certificate Of Origin
DCF	Data Collecting Format
DCG	Deputy Commissioner General
DG	Director General
DPC	Document Processing Center
EAC	East African Community
ESA	East and Southern Africa
CET	Common External Tariff
GIR	General Interpretative Rules
GIZ	The German Society for International Cooperation
HS	Harmonized System
IBM	Integrated Border Management
IMF	International Monetary Fund
IOM	International Organization for Migration
JCC	Joint Coordinating Committee
JIA	Juba International Airport
KESRA	Kenya School of Revenue Administration
KRA	Kenya Revenue Authority
MoF	Ministry of Finance
MoFP	Ministry of Foreign Affairs
MSR	Monthly Statistics Report
M/M	Minutes of Meeting
NRA	National Revenue Authority
NSW	National Single Window
OSBP	One Stop Border Post
PCM	Project Cycle Management
PDM	Project Design Matrix
PO	Plan of Operation
R/D	Record of Discussions

RECs	Regional Economic Communities
ROCB	Regional Office for Capacity Building
SAD	Single Administrative Document
SCT	Single Customs Territory
TFA	Trade Facilitation Agreement
TICAD	Tokyo International Conference of African Development
TMEA	TradeMark East Africa
TOR	Terms of Reference
TOT	Training Of Trainers
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
URA	Uganda Revenue Authority
WBS	Work Breakdown Structure
WCO	World Customs Organization

1. Basic Information About the Project

1.1. Country

Republic of South Sudan (RSS)

1.2. Project Title

Project for Capacity Development of South Sudan Customs for Introduction of Harmonized System Code Phase 2

1.3. Project Period (Planning and Implementation)

Plan

First Term: April 2020 - March 2021

Second Term: April 2021 - March 2023

Implementation

First Term: April 2020 - June 2021

Second Term: July 2021 - March 2023

1.4. Background

Since independence in July 2011, the South Sudanese economy has remained overly dependent on oil revenues (40 percent of the country's GDP in 2014), and the role of the National Revenue Authority (NRA) (former) South Sudan Customs Service (SSCS) has become increasingly important from the perspective of revenue generation, as it seeks to secure and increase customs revenues through the proper execution of its duties. The role of the South Sudan Customs (SSC) is becoming increasingly important. In particular, as a landlocked country, South Sudan relies on trade at its borders with Kenya and Uganda for the majority of its foreign trade, and customs modernization by improving the adequacy and efficiency of customs procedures at the borders is very important.

On the other hand, in line with the Business Development Plan for the Republic of South Sudan (October 2011), JICA provided support to SSCS from 2011 to 2013 for capacity building in the customs sector by dispatching an expert. In addition, from 2016 to 2019, "the Project for Capacity Development of South Sudan Customs Services for Introduction of Harmonized System code (hereinafter referred to as the "Previous Phase")" was implemented. The implementation of the Harmonized System (HS) Code in Juba was facilitated by the implementation of the HS Code. During the implementation of the previous phase, there were changes in the situation, such as political instability that forced people to leave the country for a period of time, and the integration of the SSCS, the previous counterpart (C/P), into the newly established NRA from 2018. However, certain achievements have been made, such as the application of customs tariff based on the HS code and the establishment of the HS Unit to promote operations regarding the HS code within the South Sudan Customs.

However, customs procedures at border offices, including Nimule, located on the border with Uganda, where the largest import and export transactions take place in South Sudan, continue to be inefficient due to low capacity and lack of understanding on the part of officers. Moreover, although the South Sudan customs declaration form has been revised based on the Single Administrative Document (SAD) of the East African Community (EAC), the procedure is still ambiguous due to the country's own customs practices. For this reason, it is necessary to create an environment in which a system that conforms to EAC regulations can be realized, and in the future, it will also be necessary to distinguish between imports from within the EAC region and imports from other regions, based on the Rules of Origin (ROO).

In this context, the Government of South Sudan requested the government of Japan to undertake the Project for Capacity Development of South Sudan Customs for Introduction of HS code Phase 2, with the aim of extending customs procedures using the HS code established in the activities of the previous phase to major border crossings and improving knowledge and capacity on ROO. In response to this request, “the Project for Capacity Development of South Sudan Customs for Introduction of Harmonized System Code Phase 2 (hereinafter referred to as ‘Phase 2’)” was launched in April 2020.

Subsequently, in September 2021, JICA developed a country assistance policy for the Republic of South Sudan, in which support in the customs field is also positioned as a priority. According to this policy, the major target is to promote the consolidation of peace and economic stability in South Sudan, and the medium target (2) “Development of social and economic infrastructure,” is to support development of social and economic infrastructure conducive to sustainable development, with a view to developing South Sudan's potential business environment for promoting trade and investment towards the major target (economic stabilization). In addition, as a matter of caution, support will be considered with a view to strengthening connectivity within the framework of neighboring countries and the EAC, as well as the possibility of strengthening the integration and development of the regional economy (such as a free trade agreement)

(Source: Ministry of Foreign Affairs of Japan, Country Assistance Policy for the Republic of South Sudan [September 2021]).

1.5. Overview of South Sudan Customs

(1) Policies and Institutions

1) Tariff Policy

The South Sudan Customs has developed a five-year customs strategic plan for 2015-2019. The plan's vision is to “achieve a modern customs authority as part of the National Revenue Authority in line with international standards or as a stand-alone customs authority,” and one of its missions is to “achieve a customs administration that contributes to the economic and social growth of South Sudan

through increased customs revenue and trade facilitation.” The plan sets 14 strategic goals and plans to achieve this mission, including the preparation of guidelines based on the HS Explanatory Note.

Subsequently, the NRA developed a five-year strategic plan (NRA First Strategic Plan 2022-2027) for the period from 2022 to 2027, aiming to increase non-oil tax revenue while promoting the integration of the Customs Services and the NRA itself. In furtherance of the five-year strategic plan, the Customs Services, which has been under the Ministry of Finance and Planning and the Ministry of Interior since South Sudan’s independence, officially became a division of the NRA in July 2022.

As shown in Table 1-1, the five-year strategic plan has the following four main purposes.

- Communicating the future strategic direction, including the organization’s goals, actions, and the resources needed to achieve those goals.
- Providing strategic guidance on what needs to be done, how it shall be done, by whom and within what timeframe in order to attain the NRA’s strategic direction as stipulated in its Vision, Mission and Strategic Goals in the period from 2022 to 2027.
- Providing a roadmap for the planning and implementation of key initiatives aimed at fostering the work of the NRA over the medium term and long term.
- Provide an annual plan and budget rationale for each department.

Table 1-1 NRA Strategy Map 2022–2027

NRA Strategy Map 2022 – 2027

Component	Vision: To be a Modern Tax Administration in Mobilizing Non-Oil Revenue to Achieve a Tax to GDP Ratio of 6% By 2027				Mission: To Leverage on Digital Transformation and Highly Motivated Staff to Mobilise Non-Oil Revenue for National Development			
Core Values	Transparency, Accountability, Professionalism, Integrity, Teamwork							
Results	Committed, engaged and high performing staff		Efficient, reliable and simplified business processes		Satisfied and knowledgeable taxpayers		Enhanced revenue collection and society protection	
Strategic objectives	Improve human resource management systems		Leverage on the use of ICT to transform NRA processes		strengthen customer service to enhance credibility and public trust		Increase non-oil revenue	
	Strengthen governance and ethics		Improve internal processes to enhance organisational efficiency				Enhance Trade facilitation	
	Create conducive working environment		Improve data quality and Analysis		Brand NRA through publicity and partnerships		Enhance voluntary tax compliance	
Strategic Themes	People		Digital Transformation		Partnerships and Engagements		Revenue	
BSC Perspective	Learning and Growth		Internal Processes		Customer		Financial	

(Source: “NRA First Strategic Plan 2022-2027,” 2022)

The Project experts analyzed the efforts of the NRA, focusing on its five-year strategic plan. Attachment-1 shows the analysis of the strategies in place at three levels: regional (EAC), national, and NRA. At the NRA level, the three missions of the customs administration include trade facilitation measures as well as strengthen revenue and social protection.

Attachment-2 also shows the analysis of the NRA’s current status and challenges with respect to the strategic initiatives set forth in the NRA First Five-Year Strategic Plan 2022-2027.

2) Tariff System

As for individual customs expertise (HS code classification, customs valuation, ROO, customs clearance procedures, etc.), South Sudan joined the World Customs Organization (WCO) in 2012 and is aiming to introduce customs procedures in accordance with the “International Convention on the Simplification and Harmonization of Customs Procedures” (also known as the Revised Kyoto Convention; adopted in June 1999 and entered into force in February 2006), which stipulates modern customs procedures. The South Sudan Customs Service Act, enacted in 2013, includes the following major customs modernization measures, but in practice there are issues as described in “(2) Customs practices and Procedures.”

- Anti-dumping duties (Article 52)
- Preferential tariffs and rules of origin (Article 53)
- Principle tariff filing system (Article 62)
- Tariff assessment and ad valorem duty (Article 76)
- Fixing tariff values (Article 77)
- Appeals system (Article 91)

As for the new tariff schedule with the HS code, the electronic version of South Sudan tariff was completed in July 2018 based on the EAC Common External Tariff (EAC-CET 2017) following the approval of the Taxation Bill by the National Assembly in January 2017 and its enactment by the President's signature.

However, as of February 2023, South Sudan is not party to various treaties such as the Revised Kyoto Convention and the HS Convention, which are international treaties related to customs, and has not introduced customs procedures that are considered standard internationally. Furthermore, the process to apply the EAC's Customs Management Act remains in progress despite the expiration of the grace period before the Law's application in September 2019.

(2) Customs Practices and Procedures

South Sudan is not a signatory to the HS Convention as of February 2023. In addition, at the time of independence from Sudan, only about 60 employees, or less than 10% of the total number of employees, came to the South Sudan Customs Services from the Sudan Customs Services. In addition, after independence, South Sudan adopted its own item list without HS codes, so awareness of HS codes was low even within the Customs Services. Furthermore, until June 2022, about half of the South Sudan Customs Services staff were reassigned from the police.

Even in Juba, where the HS Code has been introduced, taxation is still based on the minimum dutiable price and not on the invoice prices and other trade-related documents. Thus, it has been pointed out

that the lack of customs procedures in accordance with international standards has become a non-tariff barrier.¹

Although foreign investment has not progressed smoothly in the past due to prolonged civil war, the accession to the EAC in 2016 is expected to lead to an increase in foreign investment, especially in neighboring countries, if the political situation stabilizes in the future, and there is a growing need to introduce procedures that follow international standards.

According to the above-mentioned five-year strategic plan, in July 2022, the customs officers from the police returned to the police (Ministry of the Interior), and as of July 2022, it is reported that the number of customs officers is 271. The strategy plans to halve the number of customs officers by bringing former police officers back into the force and then recruiting again, increasing the number of skilled officers to 648 by 2027.

(3) NRA Reorganization

1) Background and Current Situation

There is a shortage of experienced officers within the SSC, as many of the officers who had previously been involved in customs work left the service when it gained independence from Sudan in 2011. The shortage of human resources was replenished by the military and police, but training was not provided to newly recruited officers because the SSC did not have the capacity or budget to conduct training and other activities on its own. Due to these circumstances, their knowledge of customs operations is limited.

In the previous phase, training related to the introduction of HS code and statistics training were provided to a total of 390 customs officers (about 65%) out of about 600 officers (about 80% out of the total 750 officers) engaged in customs clearance. In addition, 27 of those who performed well were fostered as HS trainers to train other customs officers. In the field, the HS Unit has trained other customs officers and clearing agents in the form of OJT. It can be said that the capacity of customs officers is gradually improving because in November 2019, HS trainers fostered in the previous phase under the leadership of the Acting Commissioner General (ACG) conducted HS training for customs officers and clearing agents in Nimule.

In the April 2020 Phase 2 starting phase, a system was in place for the HS Unit and HS instructors to work together to introduce the HS Code. As mentioned, 27 persons who had a deep understanding of HS in the previous phase were trained to serve as instructors in providing training to other customs officials and others (HS instructors). The HS Unit was also established at the end of the previous phase as the unit responsible for the introduction and implementation of the HS Code in Juba. Five

¹ Minimum Taxable Price System: Under the WTO Agreement on Tariffs and Assessments, taxation at the minimum taxable price is prohibited by Article 7(2) (f) of the Agreement. The minimum taxable price system means that, although taxation should be based on the price actually paid or payable under the purchase order, etc. (actual price paid), if the actual price paid is less than the price set by customs (minimum taxable price), taxation should be based on the taxable price arbitrarily set by customs rather than the actual price paid. However, if the actual price paid falls below the price set by customs (minimum taxable price), the tax is imposed based on the taxable price arbitrarily set by customs, not the actual price paid.

of the best performing HS trainers were assigned to the HS unit. In addition, two younger officers, apart from the 27 mentioned above, were assigned as assistants of the HS Unit. Thus, at the end of the previous phase, a total of seven people (five selected from HS instructors and two assigned as assistants) were working in Juba, two in the HS unit at the main station and five in the HS unit at Juba International Airport (JIA). After the start of Phase 2, a HS unit was also established in Nimule in February 2021.

During the Phase 2 period, HS Units were established at the headquarters in Juba, JIA and Nimule, and in October 2022, the assignment of three staff at the headquarters, four at JIA and three at Nimule carried out. In accordance with the HS Unit Action Plan compiled during Phase 2, the HS Units are engaged in the examination of HS code classification of individual declarations, as well as strengthening cooperation with relevant departments, training customs officers and clearing agents, and HS 2022 revision work.

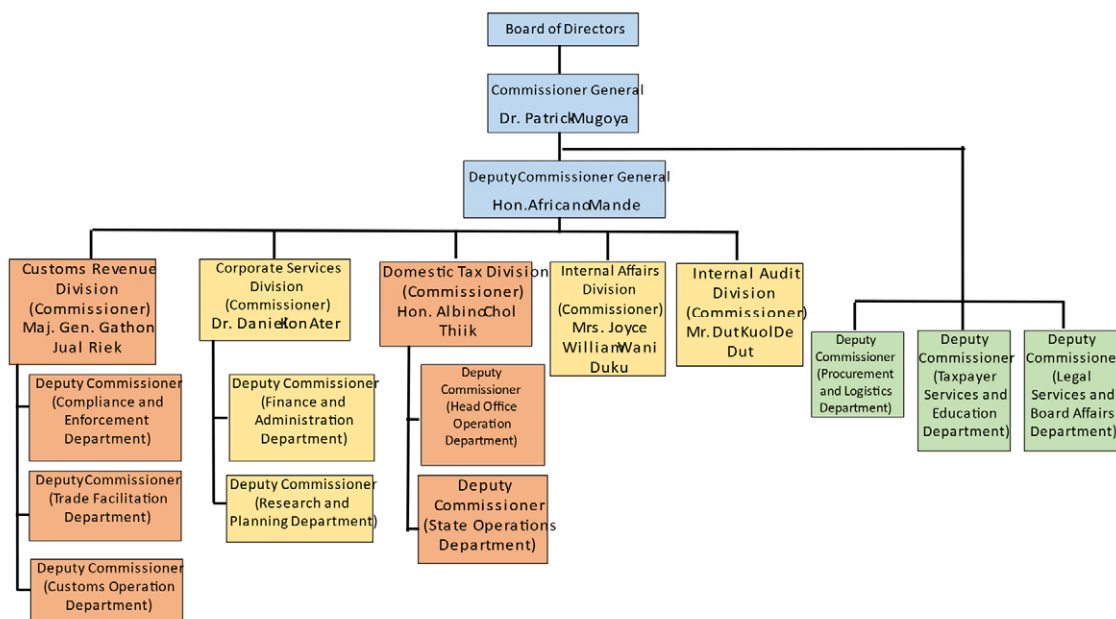
2) Outlook for Organizational Restructuring and Points to be Aware of

As of February 2023, the NRA is in the process of restructuring based on the NRA's five-year strategic plan. It is headed by a board of directors, with the Commissioner General (CG) as the chief executive. The Commissioner is assisted by a Deputy Commissioner General. As shown in Figure 1-1 below, the NRA consists of five divisions, and three departments (led by Deputy Commissioner) under the direct control of the Commissioner General. As for the Customs Division, there are three deputy commissioners under the Commissioner. The customs administration has three missions, as in other countries. The three missions are the imposition and collection of tariffs (in a fair and equitable manner), the protection of a safe and secure society, and the facilitation of trade. Each of the three deputy commissioners is assigned a department. The departments in charge are the Compliance and Enforcement Department, the Trade Facilitation Department, and the Customs Operation Department. The Compliance and Enforcement Department has two units, namely Post Clearance Audit Unit and Anti-Smuggling Unit. The Trade Facilitation Department has two units, namely Technical Services Unit and Central Data Processing Unit. The Customs Operations Department has two units, namely Juba International Airport Unit and Border Sections. Each unit is headed by an Assistant Commissioner (Figure 1-2).

The organizational restructuring in the five-year strategic plan is aimed at increasing non-oil revenues, and since this is a presidential directive, the NRA is also working on it as a top priority. There is concern that the plan to increase the number of officers from 271 to 648 will not proceed smoothly because of the delay of recruitment. It is not clear if the reorganization is proceeding as planned as of February 2023.

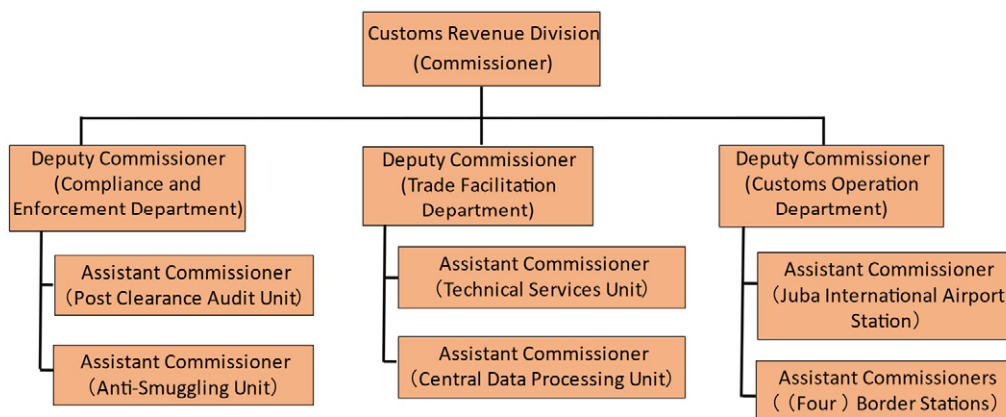
In the future, it is hoped that the HS classification and ROO-related systems and procedures acquired through Japan's assistance to South Sudan customs will be established. To that end, the organizational structure and organizational capacity should be strengthened to establish a system for developing human resources related to HS classification and ROO. The NRA's five-year strategic plan also calls

for such human resource development and strengthening of organizational capacity, and steady implementation of the NRA's five-year strategic plan is desired.



(Source: Project based on “NRA First Strategic Plan 2022-2027”)

Figure 1-1 NRA Organization Chart



(Source: Project based on “NRA First Strategic Plan 2022-2027”)

Figure 1-2 NRA Customs Division Organization Chart

(4) Facilities and Equipment

At the NRA, the construction of a new building for the NRA headquarters took place in 2016 with the support of the African Development Bank. It was originally built as the customs headquarters, but due to a change in the customs structure, the new building became the headquarters of the NRA, while the main customs office remained in the old building.

Until March 2022, when the customs procedure became automated, declarations were made manually. As for the automation of customs procedures, the Automated System for Customs Data (ASYCUDA) was to be introduced with the support of TradeMark East Africa (TMEA), but it was cancelled because the NRA side was not ready for its introduction. However, the National Single Window (NSW) using a public-private partnership scheme was decided and e-Customs, jointly developed by the NRA and the vendor (Crawford Capital, hereinafter “Crawford”), was introduced in Juba and Nimule in March 2022.

In Nimule, on the border with Uganda, the construction of part of the One Stop Border Post (OSBP) has been completed with the support of TMEA. The Regional Electronic Cargo Tracking System (RECTS) is currently being prepared for implementation, and a RECTS department has been established at the NRA. On the Ugandan side, the Elegu OSBP has already been completed and handed over to the Uganda Revenue Authority (URA).

The South Sudanese side has not been able to start OSBP operations due to a lack of coordination with border-related agencies. It was handed over, and as of February 2023, work continues to be dispersed between the former government building and the OSBP facility.

1.6. Overall Goal and Project Purpose

In South Sudan, this project aims to strengthen the tax collection capacity of customs officers in line with international standards at major borders including Nimule by enhancing the functions of the HS unit, improving the operational capabilities of customs officers and clearing agents based on appropriate domestic tariff rates, and strengthening their capabilities related to ROO, thereby contributing to the modernization of customs procedures.

(1) Overall Goal

Customs clearance procedures are continuously modernized in accordance with international/regional standards.

Indicator 1: Implementation status of customs officers for proper customs tariff collection, with the establishment of rules and regulations, guidelines and manuals based on HS code modification.

Indicator 2: Tariff Book is revised in accordance with HS code modified by WCO.

(2) Project Purpose

The capacity of customs tariff collection system toward adaption of international standards is enhanced in main border points including Juba and Nimule.

Indicator 1: The number of guidelines based on HS code is increased.

Indicator 2: 70% of customs permit is made with reference to HS code.

Indicator 3: Understand ROO of each imported product within the EAC region (tariff elimination) and outside the region (tariff application), and the information is included in the declaration.

(3) Expected Outputs

Output 1: The HS Unit is continuously functioned and its capacity is enhanced.

Indicator 1-1: HS amendment is appropriately implemented. (Update of South Sudan HS Tariff)

Indicator 1-2: 70% of SAD have correct HS code description after HS Unit verification.

Indicator 1-3: Number of OJT by HS Unit (Once a month)

Output 2: Customs officers in main border points including Juba and Nimule in charge of customs clearance are able to impose appropriate customs tariff using HS code.

Indicator 2-1: Trainings for the customs officers in main border points are conducted more than six times.

Indicator 2-2: The customs officers in main border points examine HS classification of more than 70% of SAD.

Output 3: Clearing agents in main border points including Juba and Nimule are enhanced to file appropriate customs declaration using HS code.

Indicator 3-1: More than 80 clearing agents in main border points attend the seminar on appropriate customs declaration using HS code.

Indicator 3-2: 60% of SAD by clearing agents is made with reference to HS code.

Output 4: Capacity of the customs officers related to Rule of Origin is enhanced.

Indicator 4-1: Training on ROO is conducted more than 10 times.

Indicator 4-2: The average score of all evaluation examinations at the end of the ROO training exceeds 70%.

Indicator 4-3: The ROO unit is established and at least three appropriate officers are assigned as the Rules of Origin unit.

(4) Activities

Output 1: The HS Unit is continuously functioned and its capacity is enhanced.

Activity 1-1 Review the usage of EAC-SAD in major customs offices.

Activity 1-2 Review the introduction of HS code in the customs offices in Juba.

Activity 1-3 Review the current function and activities of HS unit.

Activity 1-4 Develop an action plan for enhancing the system of HS unit..

Activity 1-5 Conduct necessary trainings/seminars for new/current staff of HS unit.

Activity 1-6 Conduct HS Unit's activity with the support of JICA experts to customs officials and customs clearing agents.

Output 2: Customs officers in main border points including Juba and Nimule in charge of customs clearance are able to impose appropriate customs tariff using HS code.

- Activity 2-1 Conduct trainings to customs officers on HS Code and trade statistics.
- Activity 2-2 Develop a plan to introduce HS Code in the main border points based on the experience of the introduction in Juba in the previous phase.
- Activity 2-3 Take necessary measures to introduce HS Code at main border points.
- Activity 2-4 Monitor the progress in introducing HS Code at main border points and make necessary guidance for its improvement.

Output 3: Clearing agents in main border points including Juba and Nimule are enhanced to file appropriate customs declaration using HS code.

- Activity 3-1 Review the current capacity of clearing agents in main border points.
- Activity 3-2 Develop a plan to introduce HS Code for clearing agents.
- Activity 3-3 Conduct trainings/seminars to clearing agents on HS code.
- Activity 3-4 Monitor the customs declaration by clearing agents and make necessary guidance.

Output 4: Capacity of the customs officers related to Rule of Origin is enhanced.

- Activity 4-1 Conduct training/seminars for customs officers on Rules of Origin.
- Activity 4-2 Review the current status and future challenges of introducing Rules of Origin in relation to Single Customs Territory in EAC region, the implementation of AfCFTA, and issuing Certificate of Origin for exportation to EU.
- Activity 4-3 Develop an action plan or any other documentation in introducing Rules of Origin .

1.7. Implementing Agency

(1) Target Areas

Juba, Nimule, Wau, Renk in South Sudan

(2) Related Party

1) Relevant Agencies

National Revenue Authority, South Sudan

2) Counterpart institutions

National Revenue Authority, South Sudan, Customs Division

3) Joint Coordinating Committee (JCC)

Japan side

- JICA South Sudan Office

- JICA Headquarters (Public Governance and Financial Management Team, Governance Group, Governance and Peacebuilding Department)
- Project experts

South Sudan side: South Sudan National Revenue Authority

- National Revenue Authority (NRA), South Sudan
 - Project Director: Commissioner General (CG), NRA
 - Deputy Project Director: Deputy Commissioner General (DCG), NRA
 - Project Manager: Commissioner of Customs (CC: name changed from Director General to Commissioner of Customs after the reorganization in June 2022)
 - Deputy Project Manager: South Sudan Deputy Commissioner of Customs (DCC)
 - Adviser (Chief Adviser of Commissioner General)
 - Acting Assistant Treasurer
 - Representatives of the South Sudan Revenue Authority Customs Division Director of Customs Reform and Modernization of Customs Division
 - Head of HS Unit, Headquarters
 - Head of HS Unit in Juba International Airport
 - Head of HS Unit in Nimule
 - Deputy Director of Human Resources of Customs Division
 - Head of Wau Customs Station
 - Head of Renk Customs Station
- Observers
 - Ministry of Finance Planning
 - Ministry of East African Affairs

4) Outline of the support system due to the inability of Japanese experts to travel.

- Support from Uganda Revenue Authority (URA)
 - Providing a project office in the URA building, providing a project office in the Elegu station, providing support from ROO specialists, providing supports from customs officer in Elegu, hosting tours of URA facilities
- Conducting remote training via web meetings and USB flash
- Employment of South Sudanese local experts.

(3) Beneficiaries

South Sudanese Custom Officers and South Sudanese Clearing Agents

1.8. Related Organizations

As mentioned in 1.5. above, the NRA is currently modernizing its organization with a five-year strategic plan. The creation of the strategy was influenced by the national and international environment surrounding the NRA. The NRA's external and internal stakeholders include the African

continent as a whole, the regional economic community including the EAC, and domestic policies. The following section summarizes the status of NRA- and customs-related cooperation of relevant institutions outside of the country.

(1) AU

The African Union's (AU) 50-year long-term development (Agenda 2063), which was formulated in 2013 and adopted in 2015, is a development goal for the entire African continent. Agenda 2063 summarizes seven aspirations, of which aspiration 2, "An integrated continent, politically united, based on the ideas of Pan-Africanism and the vision of an African Renaissance," relates to trade. In line with this aspiration, it aims to increase intra-African trade and strengthen Africa's role in international trade as a result of free trade.

One of the concrete results of this is the AfCFTA program. AfCFTA became operational in January 2021. As a member of this efforts, South Sudan is expected to make further efforts toward free trade. As of February 2023, South Sudan has not submitted a roadmap for ratification to the AU and is aiming to introduce EAC standards first.

(2) AfDB

1) Past Support and Support Policy

AfDB supported the construction of the NRA headquarters in 2016. Apart from that, the bank has been supporting the salary of the NRA CG and other senior officials (assistant to the CG and ICT-related experts). The term of office of the NRA CG was initially until the end of September 2022, but it was extended by half a year to the end of March 2023 (as of February 2023). AfDB's support will be C/P on the NRA headquarters side, and is aimed at supporting the entire NRA, and there is no support specifically for the Customs Division.

AfDB's support approach is based on the C/P's long-term strategic plan and identifies support activities from among the priority areas of the plan, taking into account the AfDB's experience in other countries. AfDB's limited financial resources make it difficult to provide full-scale support, and the bank has placed emphasis on cooperation with other donors, such as complementing areas supported by other donors.

2) Current Status of Support

AfDB is implementing the Non-Oil Revenue Mobilization and Accountability in South Sudan (Norma-SS) project from 2018 to 2023. The project provides financial support to the NRA. For this financial support, US\$1 million (2022/23) has been secured as an AfDB fund, which is the final year of Norma-SS financial support (source: NRA five-year strategic plan). Specifically, the NRA is engaged in organizational development, technical support (consultant procurement), and training conducted by Ernst and Young.

In terms of organizational development, support has been provided for the recruitment of executives and officers, as well as the design of organizational systems related to human resources and general affairs. Technical support (consultant procurement) varies but includes the following.

- NRA five-year strategic plan developed
- Business Process Re-engineering (BPR) for the introduction and operation of an electronic archive management system within the NRA
- Financial management support (Revenue Forecasting, Revenue Reconciliation (confirm the amount of tax revenue recorded on the books and the actual amount received, and make appropriate adjustments and entries on the financial statements) etc.

Training is provided for domestic tax officers (accounting, tax investigations, etc.) and in areas related to the above technical support. In the future, management training for senior/mid-level staff, English training for Arabic-speaking staff, computer training, etc. are being considered with the aim of increasing revenue by improving the capabilities of NRA staff.

3) Future Support Plan

In the current financial support (Norma-SS), various business processes related to organization formation, human resources (personnel system, executive recruitment such as CG, etc.) and organization management have been developed as support for the NRA's founding period. The current phase will end in December 2023, but a second phase is planned with a similar form of support (various technical support through financial support, etc.) as the current one.

The scope of the second phase is under consideration and will be in line with the implementation plan of the NRA five-year strategic plan. A detailed plan has been developed since October 2022, and the cooperation plan will be solidified after gathering information related to other donors, including JICA.

The NRA's Domestic Tax Division the Customs Division are both targeted for support, but it is expected that the improvement of the revenue system aspect of the entire country involving other relevant agencies (Ministry of Finance and Planning, National Assembly etc.) will be made.

As mentioned in 2) above, training is being conducted with the support of the AfDB, but training in South Sudan is not being conducted within the NRA, and much of it is being conducted at the GATC (Government Accountant Training Centre). Meanwhile, the NRA is considering establishing its own training center (School of Revenue Administration), and future training for the NRA will be conducted at the center.

As mentioned above, training center support is planned. There is a building previously used by the Domestic Tax Division that is currently not in use, and plans are underway to refurbish the building to create a training center. The center will be used for both Domestic Tax Division and Customs Division, and plans to conduct specialized training in each field. In addition to using internal lecturers,

it is planned to invite external lecturers, including those from overseas. Therefore, securing financial resources to sustainably operate the center is an issue.

AfDB is supporting the development of training programs and manuals on domestic taxation. Since the customs field is not directly targeted for support, it is expected that the training will be limited to a certain level of general business flow. The reason why the improvement in the domestic tax aspect is being implemented ahead of time is that the ownership of the customs organization has been unclear for some time, as in July 2022 when the Customs Division was integrated into the NRA organization under the leadership of the NRA CG.

(3) WCO

WCO scholarships are used to support staff to study at graduate schools in Japan.

(4) EU

The EU has been implementing the HS-Africa Programme with the WCO since 2019, using funds contributed to the WCO. Under this program, various types of support are being provided so that African countries (the target is 90% of the total) can properly implement the HS and respond to the 2022 amendments. The program is also providing technical assistance to help South Sudan join the HS Convention. The program is scheduled to end in 2023.

The EU recognizes that South Sudan has met the preconditions for support since it is using the HS in practice. For this reason, South Sudanese customs officers also participated in training under the program, and a diagnostic mission based on the program was dispatched to South Sudan in September 2022. During the assessment mission, various aspects were assessed, such as the status of HS operations, related infrastructure, organizational management system, the status of capacity enhancement (including support to the private sector), and the trends of other donors.

(5) IMF

1) Past Support and Support Policy

South Sudan joined the IMF in April 2012. Since its accession, the IMF Resident Representative had been running the IMF field office, but the position had been vacant since he left the country during the armed conflict in July 2016. However, as of February 2023, local operations have resumed. Currently, South Sudan is not receiving IMF program support. As a surveillance country, it is regularly consulting with IMF missions in the form of Article IV consultations (2019) and staff visits, and is receiving various technical assistance (TA).

For the South Sudan customs administration, the IMF is aware of the following issues.

- Legal framework

One of the basic needs for South Sudan is the establishment of a legal framework. There is a

need for the EAC legal framework to be harmonized with international frameworks such as the WCO.

- **Customs procedures**
Customs procedures have not been developed for the entire country, and procedures are not unified at Nimule, Juba International Airport, etc. It is also a problem from the perspective of accountability and transparency.
- **Human resource development**
Human resource development is essential. Due to the underdeveloped organizational foundation, it is necessary to develop human resources in a wide range of fields (HS, ROO, customs valuation, ICT, customs clearance procedures, etc.).

2) Current Status of Support

Assistance with customs procedures is underway. As there is no unified international standard customs procedure in place for the entire country of South Sudan, experts are being brought in to review the current procedures and suggest improvements.

3) Future Support Plan

Two points of support are being planned and implemented: “legal framework” and “customs procedures.” For IMF technical assistance, a needs assessment form is distributed to each country around November of each year to solicit requests, and based on this, the areas of assistance are considered. As mentioned in 2) above, support for customs procedures is underway.

Regarding legal framework assistance, South Sudan has requested a review of its Customs Service Act, which is currently under consideration. However, it is expected that the pros and cons of the support will be considered after confirming the roadmap towards full compliance with the EAC Customs Management Act. This is because there is no need to review the current Customs Service Act if the government is considering legislation to shift from the current Customs Service Act to the EAC Customs Management Act.

In terms of human resource development, South Sudan has requested support for training on Post Clearance Audit (PCA). However, the IMF understands that it is not yet the right time, and if it is to provide support, it would be better to first send human resources to learn from the tax authorities of other countries that have introduced PCA.

(6) UNDP

1) Past Support and Support Policy

UNDP has been supporting the Ministry of Finance and Planning as the main C/P in areas such as aid coordination, policy formulation, and budget management since its independence in 2011. For example, UNDP provided support for preparatory work and reviews for the formulation of the

National Development Strategy (NDS: 2021-2024). In addition, UNDP have implemented the Governance and Economic Management System (GEMS) project jointly with Norway, and worked with the National Statistics Office and the NRA to strengthen the ability of the statistical office to have tax statistics on taxpayers.

In support of the NRA, the preparation of financial statements, analysis of financial management systems to be introduced, and capacity enhancement were carried out in cooperation with the AfDB. In addition, NRA has dispatched a business planning and ICT specialist (Special Skill Expert).

The UNDP recognizes that the National Development Strategy (NDS) sets out priorities for the South Sudanese government to address, one of which is strengthening the revenue base for sustainable development. The UNDP therefore expects the NRA to improve the revenue system to implement the development strategy initiatives.

However, the UNDP recognizes the following challenges to the NRA.

- The NRA's tax revenues are not properly linked to the Ministry of Finance's consolidated accounts.
- Under the declaration-based tax payment system (mainly for national taxes), the contents of declarations submitted by taxpayers are not properly examined, and tax investigations are not properly conducted in accordance with the law.
- The national and local tax collection mechanisms are not harmonized or coordinated.

2) Current Status of Support

UNDP is supporting the implementation of a scoping study of the customs system (a comparative analysis of 1, South Sudan's own system; 2, ASYCUDA; and 3, other commonly procured customs systems).

The study was triggered by CG's request for a scoping study around November 2021. A study was launched in April 2022. The e-Customs system developed by Crawford has been in operation since March 2022, but UNDP conducted an objective scenario analysis to verify the effectiveness of the e-Customs system from a neutral third party standpoint. According to the report, the Crawford system has a relatively large number of issues, so future system improvements need to be closely monitored. However, according to a UNDP survey, the NRA/Crawford team has already begun discussions with other EAC member countries regarding interconnection with the customs systems of other EAC members, so it is necessary to keep a close eye on Crawford's involvement regarding system connection with EAC members.

3) Future Support Plan

As far as UNDP is concerned, the scoping study support mentioned in 2) above is a one-off, and there are no specific plans for support after the survey, and future support plans are undecided as of February 2023.

(7) EAC

1) Past Support and Support Policy

South Sudan joined the EAC in 2016, and since then, the EAC has been providing various types of support to South Sudan for regional integration. On the customs side, an overview of various EAC standards was provided, starting with a competency assessment, and specific efforts have been made to strengthen capabilities in individual areas such as CET and ROO.

However, South Sudan has not developed the necessary systems and procedures for regional integration within the transitional period (three years) for the application of the Customs Management Act. Under these circumstances, the EAC Secretariat has been holding discussions with senior officials of the NRA Customs Division and continuing to support the necessary system development process.

2) Current Status of Support

The EAC Secretariat is currently providing ongoing support on CET and ROO.

- Introduction of EAC-CET (EAC Common External Tariff)

For the introduction of the CET, a stay of application to maintain South Sudan's tariff rates on certain items is acceptable, and the procedure itself is not time-consuming. It will be necessary to finalize the content of the Stay of Application and initiate discussions with EAC Member State officers and the EAC Secretariat through the necessary conference process (such as pre-budget consultation).

In addition, with regard to the EAC-CET2022 amendment accompanying the international HS2022 amendment, the EAC Secretariat is supporting South Sudan's amendment work, such as inviting South Sudan customs officers to the HS training hosted by the EAC Secretariat, as with other EAC member states.

- Introduction of ROO

South Sudan will have to decide on the competent authority, such as the NRA or the Chamber of Commerce, which will have the authority to issue the EAC COO. A list of officers with signing authority to the EAC COO should then be prepared and shared with other EAC member states. In addition, if the COO is attached to the individual import declaration, the customs of each country will check whether the signer on the COO has the right to sign the document in the list of the same name.

The EAC Secretariat is continuing to support the introduction of EAC-ROO, one of the EAC-related regulations, but the current situation is that it is closely monitoring the status of the decision of the COO issuing organization in South Sudan.

3) Future Support Plan

As part of the EAC Secretariat's plan to support capacity building in South Sudan, individual assistance to the South Sudanese side is being considered. It is thought that adjustments will be needed to avoid duplication with other donors.

The following is the support policy and the way of thinking for individual fields.

- Tariff assessment

The tariff assessment provisions are incorporated as part of the EAC Customs Management Act. The method of determining the tax base based on the estimated price list currently used by the NRA Customs Division is not recognized by international (including EAC) standards, so it is necessary to introduce an appropriate tariff assessment method.

However, both customs and clearing agents /importers are not yet ready to introduce the international standard customs valuation method. Therefore, there are many challenges for South Sudan to immediately introduce tariff assessments at this time.

- Exchange of Customs Information through the EAC Centralized System

A platform that aggregates information on export and import declarations (SAD, etc.) in the single customs territory and shares information in real time has been developed by EAC member states, and has already been put into operation by EAC members other than South Sudan.

As a result of discussions between the NRA Secretary and the EAC Secretariat, it is required to integrate the electronic customs system (e-Customs system) currently being introduced by South Sudan into the EAC Centralized System in order to realize real-time information sharing with other countries.

(8) TMEA

1) Past Support and Support Policy

TMEA's primary area of interest in South Sudan is the operationalization of the Nimule/Elegu OSBP. In order to make the OSBP functional, training for OSBP-related organizations and private sector companies has been conducted in Elegu, Nimule and Juba. As part of this support package, support was also provided for the establishment of the Joint Border Committee (JBC) and the establishment of its role.

As a future (immediate) activity, OJT is planned to dispatch South Sudanese OSBP-related organizations to Busia and Malaba (both on the Uganda-Kenya border) for about two weeks with the cooperation of URA.

2) Current Status of Support

Currently, phase 1 of OSBP support has ended, and the feasibility of phase 2 is being considered.

3) Future Support Plan

TMEA is promoting the introduction of the Simplified Trade Regime (STR) for small-scale trade transactions in consideration of small-scale traders, especially in the EAC region, and plans to explain the status of STR implementation at the OJT supported by OSBP.

Support for the OSBP's legal framework is another area that could be targeted for future support. However, since the EAC OSBP Act and the EAC OSBP Regulation, which are common legal frameworks for the EAC, exist, South Sudan is required to properly introduce and enforce the same regulations. Prior to South Sudan's accession to the EAC (around 2014), a bilateral agreement between the Nimule/Elegu OSBP was considered, but since South Sudan joined the EAC in 2016, proper enforcement of the EAC OSBP Act and related regulations such as EAC OSBP regulations has been required.

2. Results of the Project

2.1. Results of the Project

2.1.1. Input by Japan Side (planned and actual)

Short-term experts

First Term (All work done domestically)

Person in charge	Plan (MM)		Implementation (MM)	
Chief Advisor / Customs Administration	Overseas	2.87	Overseas	0.00
	Domestic	0.15	Domestic	4.52
Tariff classification 1	Overseas	1.7	Overseas	0.00
	Domestic	0.15	Domestic	2.25
Tariff Classification 2 / Rules of Origin 2	Overseas	3.23	Overseas	0.00
	Domestic	0.15	Domestic	4.78
Training plan/public relations	Overseas	3.23	Overseas	0.00
	Domestic	0.15	Domestic	4.78
Rules of origin 1	Overseas	0.30	Overseas	0.00
	Domestic	0.70	Domestic	1.00
Support for the implementation of the system	Overseas	2.33	Overseas	0.00
	Domestic	0.00	Domestic	2.33

Second Term

Person in charge	Plan (MM)		Implementation (MM)	
Chief Officer / Customs Administration	Overseas	7.83	Overseas	6.70
	Domestic	0.45	Domestic	1.26
Tariff classification 1	Overseas	2.90	Overseas	1.20
	Domestic	1.00	Domestic	2.70
Tariff Classification 2 / Rules of Origin 2	Overseas	8.67	Overseas	2.13
	Domestic	0.45	Domestic	1.25
Training plan/public relations	Overseas	8.67	Overseas	5.50
	Domestic	0.45	Domestic	2.40
Rules of origin1	Overseas	2.33	Overseas	0.83
	Domestic	0.30	Domestic	1.86
Rules of origin3	Overseas	2.33	Overseas	0.97
	Domestic	0.30	Domestic	1.66
Computerization	Overseas	2.33	Overseas	2.83
	Domestic	0.77	Domestic	0.27
Tariff Classification 3 / Rules of Origin 4	Overseas	1.50	Overseas	0.84
	Domestic	1.69	Domestic	1.44
Tariff Classification 4 / Business Plan	Overseas	1.33	Overseas	1.33
	Domestic	1.47	Domestic	1.47
Support for the implementation of the system	Overseas	3.67	Overseas	0.00
	Domestic	0.00	Domestic	3.67

2.1.2. Input by South Sudan Side (planned and actual)

C/P: 12 South Sudanese Customs officers

Title in project	Name
Acting Commissioner/Internal Affairs	Ms. Duku Joyce William
Head of Customs Reform & Modernization in Juba	Ms. Zizi Masaoud
Head of HS Unit in Juba International Airport	Mr. John Victor Alimas
Juba International Airport Customs Station	Ms. Guo Mary Guo
Deputy Head of Training in Juba	Mr. Moses Makoi Mayei
Head of HS Unit at Juba HQs	Mr. James Morris Yokwe
CCO of Nesitu Station	Mr. Lomoro Juma Mohammed
Head of HS Group	Mr. Marko Makur
Head of HS Unit at Nimule Station	Ms. Jendia Agnes Mike
Head of South Sudan Customs Liaison Office in Port Sudan	Mr. Peter Atak Wol
Ministry of Finance and Planning	Mr. John Garang Awan
Statistics and ROO in Juba	Mr. Jokondo Anthony Jokondo Ukaza

2.1.3. Activities (plans and results)

(1) Activity Plans and Actual Results

The activities for each output were carried out as shown in the table below, as shown on the right against the plan on the left. Details of the activities are shown in (2).

Activity plan	Implementation period	Achievement
Output 1: The HS Unit is continuously functioned and its capacity is enhanced.		
1-1 Review the usage of EAC-SAD in major customs offices.	December 2020	Implemented
1-2 Review the introduction of HS Code in the customs office in Juba.	December 2020	Implemented
1-3 Review the current function and activities of HS unit.	December 2020	Implemented
1-4 Develop an action plan for enhancing the systems of HS unit.	August 2021 - March 2022	Implemented
1-5 Conduct necessary trainings/seminars for new/current staff of HS unit.	November 2021 - December 2022	Implemented
1-6 Conduct HS Unit's activity with the support of JICA experts to customs officials and clearing agents.	July 2021 - December 2022	Implemented
Output 2: Customs officers in main border points including Juba and Nimule in charge of customs clearance are able to impose appropriate customs tariff using HS code.		
2-1 Conduct trainings to customs officers on HS Code and trade statistics.	November 2021 - December 2022	Implemented
2-2 Develop a plan to introduce HS Code in the main border points based on the experience of the introduction in Juba in the previous phase.	June 2021	Implemented
2-3 Take necessary measures to introduce HS Code at main border points.	August 2021 - December 2022	Implemented
2-4 Monitor the progress in introducing HS Code at main border points and make necessary guidance for its improvement.	August 2021 - December 2022	Implemented

Output 3: Clearing agents in main border points including Juba and Nimule are enhanced to file appropriate customs declaration using HS code.		
3-1 Review the current capacity of clearing agents in main border points.	June 2021	Implemented
3-2 Develop a plan to introduce HS Code for clearing agents.	June 2021	Implemented
3-3 Conduct trainings/seminars to clearing agents on HS code.	December 2022	Implemented
3-4 Monitor the customs declaration by clearing agents and make necessary guidance.	December 2022	Implemented
Output 4: Capacity of the Customs Division related to Rules of Origin is enhanced.		
4-1 Conduct training/seminars to customs officers on Rules of Origin.	August 2021 - December 2022	Implemented
4-2 Review the current status and future challenges of introducing Rules of Origin in relation to Single Customs Territory in EAC region, the implementation of AfCFTA, and issuing Certificate of Origin for exportation to EU.	February 2022 - December 2022	Implemented
4-3 Develop an action plan or any other documentation in introducing Rules of Origin.	February 2022 - December 2022	Implemented

(2) Major Project Activities (details)

The main project activities are as follows.

First term

1) Development of Work Plan

Initial Plan: Based on the request document, the results of the basic planning study, relevant reports, and other information from the previous phase, the current status of the South Sudan customs administration will be assessed, and a draft work plan will be prepared.

These proposals will be discussed with the JICA Governance and Peacebuilding Department and the JICA South Sudan Office to prepare the work plan. Based on this, the project team will consult with the NRA to obtain a common understanding of the overall project.

Results: Although travel plans were uncertain due to the COVID-19 outbreak, the draft work plan was prepared based on the assumption that travel would be possible in October 2020. Both proposals were discussed by JICA HQ and the South Sudan Office, and the work plan was submitted to JICA as deliverables on May 21, 2020, and June 24, 2020, respectively. After preliminary discussions on the C/P and the work plan, the parties concerned reached agreement at the first JCC on August 7, 2020.

Output: Work Plan (Deliverables)

2) Monitoring of Project Progress

Initial Plan: Prepare a monitoring sheet prescribed by JICA in collaboration with the C/P, NRA, to check the progress of the project. The C/P will confirm whether there are any changes from the

Project Design Matrix (PDM) and Plan of Operation (PO) agreed with the C/P at the time of detailed planning, and monitor the progress of the project using the monitoring sheet based on these changes once every 6 months, and submit it to JICA. The monitoring is conducted once every six months and submitted to JICA.

Results: Monitoring sheets were jointly updated with project experts and the NRA to monitor the progress of the project. The monitoring was conducted by the person in charge of "Public Relations" in order to properly manage the progress of this project through monitoring, not only to confirm the indicators, but also to confirm the progress and direction of the project, to communicate the results of the project to upper management in an easy-to-understand manner, and to provide an opportunity to contribute to effective PR activities. Public relations activities such as the use of social media (Facebook and Twitter) led to effective public relations activities by sharing qualitative and quantitative information collected through monitoring. In this term, monitoring sheets ver.1 and ver.2 were prepared, and ver.1 was submitted to JICA headquarters after the contents were agreed with C/P in advance and formally approved at the 2nd JCC. The ver.2 was agreed by C/P in May and submitted to JICA headquarters on June 8.

Output: Monitoring Sheet ver. 1, ver. 2 (deliverables)

Issues and Solutions: Due to the COVID-19 outbreak, all operations in the first term had to be conducted remotely. The project held weekly meetings with C/P at the working level, including HS units, but the information obtained was limited compared to face-to-face communication.

In addition to the South Sudanese project expert, the project hired a secretary, which was not initially planned, in order to facilitate the operation of the project remotely. The impact of the COVID-19 is expected to continue in the second term. The project will continue weekly meetings and frequent communication using message applications to manage the project activities effectively.

3) Establishment of Joint Coordination Committee (JCC) and Support

Initial Plan: The project will establish and operate the JCC and provide support. The JCC shall be held at the beginning of the project, and thereafter, twice a year. The members shall be those agreed upon in the R/D, but the final decision shall be made after consultation with the C/P.

It is planned to invite other government agencies (e.g., Ministry of Finance of South Sudan, Ministry of East Africa Affairs) as observers, although they are not formal members. Clearing Agents representatives will not be invited to the JCC because of the sensitive nature of what will be discussed. The work plan for each term (with proposed amendments if necessary) and the six-monthly monitoring sheets will be agreed by the JCC.

It should be noted that in South Sudan, high-level meetings comparable to JCC were effective in the previous phase (e.g., meetings with CG) because issues at the working level can be resolved immediately by decisions made by executives. Even in Phase 2, if a case arises that needs to be resolved, it should be resolved by the JCC or a meeting with executive's equivalent to the JCC.

Results: The first JCC was held on 7th August and the second on 24th February. The original plan was to hold the meeting in Kampala, the capital of Uganda, but the project experts had to cancel their trip due to the COVID-19 outbreak, so both the first and second JCC were held using the web conference system. Participants from Japan participated from their own offices or homes, while those from South Sudan gathered at a hotel in Juba City and connected to a web conference system to ensure the stability of the Internet environment and electricity supply. The project prepared masks and disinfectant beforehand, and on the day of the event, the participants were required to wear masks and disinfect their hands frequently, taking careful measures against COVID-19. Both meetings invited representatives from the Ministry of East African Affairs and the Ministry of Finance and Planning as observers. At the first JCC, it was agreed that cooperation and understanding from both institutions is essential to achieve the goals of the project.

It was difficult to conduct in-depth discussions in JCC via the web conferencing system due to communication limitations compared to face-to-face meetings. Furthermore, due to the 7-hour time difference, meetings could not be held throughout a whole day as in the previous phase. Therefore, the project proposed a separate lecture session for executives, where they could have in-depth, one-on-one discussions with Chief Advisor of the project.

The results of JCC and lectures to executives are shown in Table 2-1, Table 2-2 and Table 2-3.

Table 2-1 Summary of the 1st JCC

1st JCC	
Date: 7th August 2020, Web conference system	
With the start of the first term of activities, matters to be confirmed were identified and consensus building between JICA/NRA was carried out for the smooth implementation of the first term of activities. Due to the difficulties in cross-border movement of both Japanese and South Sudanese due to COVID-19, the project had to be implemented in a remote area, and the project activities at a distance were explained and agreed upon based on the work plan.	
Agenda	Outline
1. Description of the detailed planning results (including PDM and PO) for this project	<ul style="list-style-type: none"> The project reported on the results of the detailed planning study conducted in December 2019. Based on the agreed and signed R/D, the contents of the R/D were confirmed. At the start of Phase 2, the impact of COVID-19 on the JICA project was explained.
2. Explanation of the current situation of the South Sudan Customs Division (by C/P)	<ul style="list-style-type: none"> The HS unit staff explained the current situation.
3. Explanation of the first-term work plan	<ul style="list-style-type: none"> The outline of the Work Plan was explained, and points to keep in mind when implementing the work were explained and agreed upon. The committee agreed to ensure that women have sufficient access to training opportunities in order to implement capacity building focused on female human resources. Confirmed the policy of indexing the percentage of women to be at least 25%, as this will be added to the indicators on the PDM.

4. Explanation of cost sharing (JICA Headquarters)	<ul style="list-style-type: none"> • It was confirmed that the costs of holding the training will be based on the cost sharing agreed in the R/D on 2nd December 2019 and that the NRA will pay for transportation and daily expenses within South Sudan. An estimated amount for domestic transportation and daily expenses was provided so that the NRA could budget for this. • In accordance with JICA rules and regulations, participants are not allowed to pay for transportation to their place of work. JICA proposed the budgetary measures to ensure that the NRA is providing financial support to those who participate in training.
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(Source: Project)

Table 2-2 Summary of the 2nd JCC1

2nd JCC	
Date: 24th February 2021, Web conference system	
It was agreed that although the project is still under the impact of COVID-19, project activities are being implemented mostly as planned. The project activities have been implemented with the South Sudanese expert supporting the activities in Juba and Ugandan local staffs supporting the activities in Nimule. The parties agreed that the project activities will be carried out in the same way.	
Agenda	Outline
1. Deliberation and agreement on Monitoring Sheet ver.1 (project)	<ul style="list-style-type: none"> • Both the Japanese and South Sudanese sides reported on the progress of the project activities. As a new CG and DCG were appointed after the first JCC, a change in the implementation structure of the project was proposed and agreed upon.
2. Explanation of the current situation on the Japanese side (project)	<ul style="list-style-type: none"> • The current status of the training implementation results, the development of the HS smartphone app, the weekly meetings, and the monthly HS assignments were explained.
3. Explanation of the current situation of South Sudan Customs (C/P)	<ul style="list-style-type: none"> • The head of HS Unit reported the current situation focusing on HS Unit activities and action plans, Nimule HS training and COVID-19 related response.
4. Discussion on activities in the second half of the first term (project)	<ul style="list-style-type: none"> • The parties confirmed the consent from NRA on the establishment of the HS unit at the Nimule customs station (number of people, composition, establishment procedures). • The project is considering installing the Internet at two locations in Nimule at the project's expense. • It was confirmed that collaboration with the EAC Secretariat is essential and consent to work together from representatives of the Ministry of East African Affairs. Leadership from the NRA was requested to work with the Ministry of Finance and Planning and the Ministry of East African Affairs to hold meetings to collaborate with the EAC Secretariat. • The training to be conducted by the end of the term was reported and understood by the NRA executives.

(Source: Project)

Table 2-3 Lectures to Executives

1. Courtesy call to CG	
Date: 9th December 2020, at NRA (face-to-face), Web conference system	
A courtesy call was made to the new CG as he took up his post in November 2020. Mr. Sagara, the Chief Representative of the JICA South Sudan Office, visited the NRA.	
Agenda	<ul style="list-style-type: none"> • Greetings from CG and Mr. Sagara • Project Introduction • Question and answer session and discussion on future project activities

2. Lecture to CG Date: 27th January 2021, Web conference system	
After the arrival of the CG, the project activities were explained and a forum was set up to enable cooperation.	
Agenda	<ul style="list-style-type: none"> • Explanation of Work Plan and PDM • Outline of the agreement of the 1st JCC • Description of R/D and PDM revisions (gender, additional activities) • Training plan • Working with the Ministry of Finance and Planning and the Ministry of East Africa Affairs • Clearing agents licensing system
3. Lecture to DCG Date: 29th January 2021, Web conference system	
The project activities were explained and a forum was set up for cooperation.	
Agenda	<ul style="list-style-type: none"> • Explanation of Work Plan and PDM • Outline explanation of the agreement of the 1st JCC • Description of R/D and PDM revisions (gender, additional activities) • Training plan • Working with the Ministry of Finance and Planning and the Ministry of East Africa Affairs • Clearing agents licensing system
4. Lecture to DG (DDG) Date: 20th April 2021, Web conference system	
The DDG attended on the DG's behalf. We tried to deepen the understanding of the project and seek cooperation by introducing the project activities and explaining the agreement reached in the JCC.	
Agenda	<ul style="list-style-type: none"> • Explanation of Work Plan and PDM • Outline of the agreement of the 2nd JCC • Description of R/D and PDM revisions (gender, additional activities) • Request for additional HS unit officers in Juba and launch of Nimule HS Unit • Training plan • Request for the establishment of an environment for the installment of the Internet at Nimule customs station

(Source: Project)

Output: Despite the constraints of online communication, the JCC was able to agree on the necessary issues. The Acting Commissioner General, who cooperated with the project since the previous phase, resigned suddenly after the first JCC, and a new CG and DCG were assigned. The project was able to deepen their understanding of our project by conducting the courtesy call and the lecture session with the cooperation of the JICA South Sudan Office. Since the project had a lecture session to the CG before the 2nd JCC, the project has gained his understanding and cooperation.

Issues and Solutions: The DG was absent from the two JCCs, although the collaboration with the NRA was fine. The DG did not attend the JCC once in the previous phase, indicating a lack of interest in the project. In addition, the project sent out a letter after the second JCC to set up two meetings, but the DG cancelled both just before they were scheduled. In the first term, the project never got to talk to the DG. Unlike the previous term, the project found that the DG has more authority. In the previous phase, the issues were resolved with the approval of the CG. However, the NRA's instructions (e.g., budget for SAD) are not thoroughly enforced by customs. In the second term,

communication with the DG will be improved to create an environment for smooth implementation of project activities.

The DG appointed the head of the Tariff Section as his representative at the second JCC. He understood the project through the JCC and has attended subsequent meetings. In addition, the DDG has shown a cooperative attitude towards the project since the previous phase. Efforts will be made to continue to seek meetings with the DG through the DDG and the head of the Tariff Section. The project shall seek the cooperation from the CG.

In the first term, the project held the JCC and other events online without serious challenges, but the importance of face-to-face communication was recognized. It is frustrating to not be able to convey the finer nuances of the issues, and there are many topics that would be of more interest to C/P if they were discussed face-to-face. In the second term, the project will hold the JCC in Kampala, face-to-face, while observing the impact of COVID-19.

4) Support for implementing Media Conference

Initial Plan: Support for organizing and implementing Media Conference to publicize the project activities, which will be held once a year in principle at the same time as the JCC, and it will be held in South Sudan and Uganda. Participants will be decided in consultation with C/P, and media companies will be invited.

Results: Supported for organizing and holding Media Conference. The original plan was to hold the conference in South Sudan and Uganda on the same day at the same time as the JCC, but due to the impact of COVID-19, the conference was held through an online platform. Participants were decided upon in consultation with C/P, and media companies from South Sudan and Uganda were invited.

Table 2-4 Summary of 1st Media Conference

1st Media Conference Date: 17th May 2021, Web conference system	
Participants	Project members NRA URA JICA Headquarters JICA South Sudan Office WCO, East and South Africa, Regional office for Capacity Building ADB (observer) JICA Uganda Office (observer)
Media companies	South Sudan 6 companies Uganda 5 companies

<p>Publication</p>	 <p>The Dawn (South Sudan Newspaper Co.)</p>
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(Source: Project)

5) Working with the EAC Customs Directorate

Initial Plan: Liaise with the EAC Customs Directorate, as Phase 2 activities are closely related to EAC policy.

After the start of the project, quarterly visits will be made to the EAC Customs Directorate and the EAC Secretariat in Tanzania to exchange views and information. Possible agenda items will be the work and progress of the EAC-CET 2022 amendment, understanding the details of the EAC ROO, and the issue of EAC attribution to South Sudan. Meetings will be scheduled between the JCC, which will meet every six months, and the EAC Customs Directorate, which is expected to meet quarterly, and visits to the EAC Customs Directorate with some of the JCC members (assumed to be senior officers) and officers from the South Sudan Ministry of East Africa Affairs. Continuous consultations are planned between the JCC and the EAC Customs Directorate to facilitate coordination and strengthen collaboration.

Results: No activities related to collaboration with the EAC Customs Directorate were carried out as all travel in the first term was cancelled due to the outbreak of COVID-19.

Issues and Solutions: Although it is impossible to predict the extent of the impact of the COVID-19 pandemic, all this activity will be carried over to the second term.

6) Activity 1-1: Review the usage of EAC-SAD in major customs offices

Initial Plan: In the first term, Juba and Nimule will be assumed as the main customs offices. The project experts confirmed that as of April 2020, the SADs prepared with the project's support in the previous phase (in accordance with EAC SAD) continue to be used in the Juba Headquarters and JIA, and that the HS code entry rate on the SADs from August to October 2019 was 100%. The project is still in the process of developing SAD. HS codes and SADs were officially introduced in

November 2019 by the C/P, although they are still partially in place in Nimule. However, despite the willingness of both customs officials and clearing agents to use SADs, poor inventory management and budget shortfalls have taken their toll, and it is expected that SAD stocks will run out in the next few months. The use of EAC-SAD will be checked by project experts from both Japan and South Sudan using the statistical database (ARBAAS) system, which was implemented with the support of the statistical departments in Juba (including JIA) and Nimule in the previous phase.

Results: SAD usage in Juba and Nimule was reviewed. The project found all commercial cargoes are declared using SAD in Juba. The situation in Nimule is similar to that at the start of the project. Some clearing agents use the previous declaration form, as customs officers accept those. One reason is that although both customs officers and clearing agents are willing to use SAD, poor inventory management and budget shortfalls have had a detrimental effect, and SAD inventory has been exhausted in Nimule.

Issues and Solutions: HS and SAD training was conducted in Nimule in February 2021, and statistics officer instructed Nimule customs officers and clearing agents on how to fill in SAD, which increased the momentum for its use. However, due to the poor inventory management and budget shortfalls in Juba HQ, SAD stock has run out, and Nimule does not have any. It was reported that the Juba HQ and the JIA are currently making declarations with the SAD distributed so far. It was reported that the budget for SAD was allocated to the SSC by the NRA in February 2021, but it was lost within the SSC.

Although the budget for printing the SAD was disbursed by the NRA, the Customs Division was the arranger and payer of the printing; the working-level officials among the C/Ps were well aware of the need for and importance of the SAD. Furthermore, there is a common understanding within the C/P that SAD should be stocked by the NRA and the SSC, not JICA, and that it is a matter for SSC's internal management after obtaining the budget from the NRA. They continued to monitor the CG and DG as they wished to make a direct offer to the CG and DG with the JCC members.

7) Activity 1-2: Review the introduction of HS code in the customs offices in Juba.

Initial Plan: To validate the experience of introducing the HS code to Juba in the previous phase and to confirm the current status for future activities. Others did not respond because their current responsibilities are not related to HS codes, and they cannot maintain their motivation. As mentioned earlier, 27 HS instructors were trained within the C/P during the previous phase, but only about 15 are still responding to homework assignments. As for others, it seems that they did not answer because their current works are not related to the HS classification and they cannot maintain their motivation. Every effort will be made to have as many of the 27 officers back in action as possible. At least about 15 of the above-mentioned officers are still highly motivated, and the project will work to ensure that their motivation does not drop (e.g., by continuing homework assignments).

Results: Some officers have recovered their motivation since the start of the first term, and the number of respondents to the monthly assignments has increased. In the first term, just under 20

officers responded on an ongoing basis. It was confirmed that the HS unit also continued to respond to inquiries from customs officers and clearing agents about classification and SAD, even after the end of the previous phase.

In addition, one-on-one interviews were conducted with the HS unit and other customs officers in Juba using a web conference system to gather information on activities and issues that have arisen since the end of the previous phase. It was confirmed that there is a well-established awareness of the need to make declarations with HS code in Juba.

Based on the experience of the previous phase, Project expert believe that it is vital to integrate the HS Code into the customs clearance process and the awareness of the people involved (customs officers and clearing agent). The Juba HQ and the JIA have notified customs officers and clearing agents to check HS code by the HS unit in the customs clearance process and are making them aware of HS code through OJT such as monthly assignments and public relations activities.

In addition, OJT was provided to the clearing agents in the field together with the HS unit officer in the previous phase, which helped the HS unit officers to learn how to provide OJT. This has made the HS nit officers aware of their role as trainers and led to instruction for customs officers and clearing agents in the first term, which has improved awareness of the HS Code at customs clearance sites. In addition, it is essential to install the understanding and cooperation of the executive officers at an early stage, since the establishment of the HS Unit will require the development of offices and office environments and the securing of human resources. In the previous phase, the understanding and cooperation from the then CG and ACG enabled the HS unit to function quickly, which also led to the penetration of the HS Code at the customs clearance site.

8) Activity 1-3: Review the current function and activities of HS units.

Initial Plan: TOR for the HS Unit are as follows, and interviews with C/P have confirmed that as of January 2020, activities in Juba are similar to those in the previous phase.

- Check and correct HS code and SAD descriptions.
- Respond to inquiries from customs officers and clearing agents regarding HS in general, as well as pre-import consultation and responses regarding classification.
- Develop guidelines for categories that are frequently consulted or misunderstood and share them with relevant parties.
- Provide OJT for customs officers and clearing agents
- Compile lessons learned and proposals for the national rollout of HS code (especially Nimule)

The Project Implementation Support expert, who works with the HS units, will monitor and share the status with other experts for review.

Results: Interviews were held with HS unit officers, tariff section officers, and statistics officers of the Juba Head Office and JIA from September to October 2021 using the web conference system. Based on the Terms of Reference (TOR) of the HS units, the activities that have been implemented

and those that have not are identified below in the “Issues and Solutions” section. The results were used to develop an action plan to enhance the HS unit’s structure.

Issues and Solutions: The status of the HS unit’s activities and issues identified during the interviews are as follows.

- (a) Instruction is provided in response to prior instruction on HS code from customs officers and clearing agents.
- (b) Some of the HS code are checked after the declaration by clearing agents.

The main issues identified and addressed in the hearings are as follows.

- (a) The guidelines have not been updated.
- (b) The HS Unit has not been able to work with the Tariff Section.
- (c) The item descriptions by the clearing agent are ambiguous, and the HS code cannot be classified. Customs officers also do not provide instructions to clearing agents.

The problem was that clearing agents did not attach the necessary documents to the declarations and customs officers accepted them. Interviews were conducted with clearing agents and customs and verification officers, and discussions were held with the HS unit to develop a draft action plan with solutions and policies.

- (d) The handling of individual shipments that cannot be classified using HS code has not been established.

The South Sudan Customs Law stipulates that a simplified tax rate of 10% is applied to shipments with a taxable basis of less than US\$500, and that a declaration form should be used for individual shipments that do not require the entry of the HS code (Articles 54, 64, and 84 of the Law). However, the correct operation has not been implemented in the field, and there are some cases where the same declaration form for individual shipments is used for commercial shipments of US\$500 or more, which should be declared with the HS code in the SAD. According to the C/P, the implementation of thorough operation in the field requires a letter from the DG, and cooperation with the Customs Division, HS unit, etc. is necessary. In addition to the need to familiarize clearing agents with the proper use of the declaration form, it is also important to build a relationship of trust between customs officials and clearing agents; seeking the experience and advice of the URA is one way to do this.

Based on the issues obtained from the above interviews, the HS unit action plan was prepared as described in 4) below.

9) Activity 1-4: Develop an action plan for enhancing the system of HS Unit.

Initial Plan: The project will study an action plan to strengthen the collaboration of customs-related sections of the SSC, including the HS unit, based on the results of the activities described in 1), 2) and) above. Based on the review of activity 3), the project will discuss with the HS unit the issues regarding TOR that are not being properly executed and prepare an action plan.

The HS unit in Juba (Customs Headquarters and JIA) has seven staff, and it is essential to strengthen the capacity of these seven in order to strengthen the HS unit structure. It will also be necessary to train new members. As security improves further and the economy becomes more active, the volume of trade is expected to increase. It will also be necessary to increase the number of the HS unit officers to cope with the increasing workload. It will also be necessary to increase the number of HS units to handle the increased workload. An action plan will be developed on how to increase the number of staff.

In addition, strengthening the structure of the HS Unit will not be dealt with simply by increasing the number of officers, but rather by considering ways to improve the efficiency of operations. One example of a proposal to improve efficiency would be to create a database of more than 700 guidelines that have been accumulated so far, and introduce a simple system that allows searching by keywords, etc. The construction of such a database could also be an aid to advance instruction, which is an issue for the future.

Results: From September to October 2020, meetings were held with all officers of the HS unit using a web conference system to explore the current situation and the issues they were facing. In addition, interviews were conducted with non-HS unit staff (customs clearance, inspection, and statistical staff) and clearing agents on a one-to-one or small-group basis for about one hour once a day.

As for one issue, it was found that collaboration with other sections was not functioning. Therefore, the Chief Customs Officer (CCO) of JIA was interviewed in September 2020. As a result, a notice was issued to clarify the work of each department within the JIA SSC and to strengthen cooperation. Due to the contribution of the HS Unit, a similar notification was issued by the head of the Administration Section in the Juba HQ in October 2020. The role and positioning of the HS Unit in the customs clearance process had been unclear, but "confirmation of HS code by the HS Unit" was formally incorporated into the clearance process. It was stipulated that all declarations filed with the Juba HQ and JIA would be approved after verification of the HS code by the HS unit.

In order to develop the action plan, a workshop with HS units and customs officers was conducted in December 2020, using the online whiteboard tool "Miro." Based on the "ideal image of the South Sudan Customs Office" and "current challenges," which were collected in advance in the form of a questionnaire, the participants freely shared their opinions on what actions would help realize this. Many positive opinions were obtained from the participants. In particular, a number of respondents said that unless the heads of the various Sections and the Administrative Section and Tariff Section are involved the issues will not improve.

The participants also commented that it was difficult to predict and include future activities in the action plan, so it was decided to implement the plan by checking each action one by one through trial and error. Therefore, the HS unit's action plan will be reviewed monthly for progress and updated and changed as the situation develops.



(Source: Project)

Figure 2-1 Miro Board for the HS Unit Action Plan

Attachment-3 is the summary of the HS Unit Action Plan. While some of the activities, such as the establishment of the Authorized Economic Operator (AEO) system, are envisioned to be future goals, the high level of interest in customs modernization among SSC officers and their growing ownership of the project are evident.

In response to the above comments, joint meetings were held at the Juba HQ and JIA in March and April 2021 with the participation of relevant officers. The head of the HS unit introduced each action raised in the workshop, mainly to the Administration Section and the Tariff Section and proposed that they work together.

At the joint meeting of the HS Unit, Administration, and Customs Clearance of the Bureau on March 15, 2021, the head of the Customs Administration and Management Unit was absent on that day due to business, but the head of the Customs Clearance Unit, an executive official who also attended the JCC on behalf of the DG, attended the meeting. During the discussion, it was commonly agreed that it would be effective for the smooth functioning of the HS Unit to continue to hold such meetings so as to confirm the cooperation between the Administration and Customs Clearance Divisions and the HS Unit and to coordinate the activities of the HS Unit in the future. The importance of proper entry of HS codes in declarations and the importance of HS units was re-shared at the joint meeting of the HS unit, the administration and the clearance section of JIA held on April 15, 2021. The head of the clearance section stressed the importance of training for customs officials and proposed JICA to establish a customs training center.

The meetings for the Action Plan are listed in Table 2-5 below.

Table 2-5 Meeting Results Related to the HS Unit Action Plan2

Date	Conference Name	Agenda	Participants
11th December 2020	HS Unit Action Plan Workshop	Develop an action plan	HS unit, Customs officers, statistical officials, and training department officials
15th March 2021	Juba HQ Joint Meeting	Report on the action plan and proposals for collaboration	HS unit, Customs clearance, statistics, training, etc., staff, Head of Customs Clearance Department
15th April 2021	JIA Joint Meeting	Report on the action plan and proposals for collaboration	HS unit, Customs, statistics, training, etc., staff, CCO, Head of Administration, Head of Customs

(Source: Project)

Issues and Solutions: Until February 2021, the HS unit had two officers in the HQ and three officers in the JIA, but two officers were subsequently transferred by order of the DG, and the unit now has one member in the HQ and two in the JIA. One of the JIA's HS unit officer is on long-term leave due to illness, so only one officer is working at JIA. After the start of Phase 2, a total of four HS unit officers have been transferred to other departments by order of the DG, but no additional officers have been provided. Because of the lack of organizational stability, securing personnel is an urgent issue before strengthening the organizational structure of the HS Unit.

The DG, who controls all personnel issues at customs, was continually urged to quickly understand the project and the HS unit. Coordination was made with the HS unit and other customs officials to achieve an early meeting with the DG, but as mentioned, the DG continued to cancel meetings at the last minute. We aimed to conduct interviews with the DG as soon as possible, involving the RA CGs. The two officers who are currently active have not been transferred since the end of the previous phase and continue to work as the HS unit. They understand the roles and responsibilities of the HS unit, and the challenge is to find or train and transfer similar officers to the HS Unit. They are proud and confident that they are HS experts in South Sudan through their experience as the trainers, and they believe this was one of their motivating factors. On the other hand, HS unit staff and other C/Ps frequently consulted with us about the serious challenges involved in setting incentives for staffing increases.

In addition, the task and responsibilities of the HS unit should be clarified and visualized. In this way, the HS unit and the project will be able to build a structure and system of indicators that will allow the unit to manage operations even after personnel changes. However, discussions with the C/P, including the HS unit, have not progressed because the operation is currently being managed by one person in each office, and it is unclear whether additional personnel can be expected. Regarding the collaboration between the HS Unit and the customs clearance and administrative departments, which was voiced by many of the participating officials at the Action Plan workshop, the participants recognized the importance of establishing a collaborative system through the above joint meeting, but due to internal circumstances at the South Sudan Customs Division, it was difficult to establish goals as well as what specific activities would be undertaken next. Since we also felt the limitations

of communication through online meetings using a web system, we decided to discuss the second term of the project face-to-face with the parties concerned to set specific goals that can be implemented and to clarify milestones for the next activities.

As a measure to strengthen the structure of the HS unit, the HS smartphone app (described below) was introduced to improve activities efficiency. The database contains more than 700 guidelines accumulated so far and is searchable by keywords. It is useful as a tool that the HS Unit can refer to when they get inquiries on HS classification from other customs officials. It can be a supplementary tool for the advance ruling, which is an issue for the future.

10) Activity 1-5: Conduct necessary trainings/seminars for new/current staff of HS Unit

Initial Plan: Based on activity (7) above and in line with the action plan, the necessary training will be provided to HS units in Juba and Nimule.

The training will be based on the information and lessons learned during the development of the Action Plan. The current assumption is that the workshop format will be based on case studies and will focus on individual case studies while sharing the experiences of HS unit officers in the Juba district. It is reasonable that the officers of the new HS unit should also be selected from the trainers trained in the previous phase and no basic training is required. Some of the officers in the new HS units may not be the above-mentioned trainers, but the project will strengthen the capacity of these officer individually through OJT.

Results: It was decided that it is essential to enhance the capacity of the HS unit officers by training other customs officers and clearing agents rather than training by the project experts. We monitored the Nimule HS training through a web conferencing system and provided guidance on their course content as appropriate.

Issues and Solutions: Since the project were unable to establish a HS unit in Nimule due to the lack of permission from the DG, training and seminars for new HS units will be conducted in the 2nd term.

11) Activity 1-6: Conduct HS Unit's activity with the support of JICA experts to customs officials and customs clearing agents.

Initial Plan: HS unit officers will provide support (e.g., OJT) to customs officers and clearing agents on HS, taxation, and ROO. Once the travel to the site is approved, a member of the consultant team will accompany the project team as much as possible to Elegu OSBP to support OJT and other activities. Support for the activities of the current HS unit will be provided by the System Implementation Support Specialist in Juba, with advice from the Japanese Project Specialist. Guidance will be provided to the HS unit from Japan via a web conferencing system as needed.

Results: Weekly meetings were held with HS unit officers using the web conferencing system to share the progress of activities and issues. The project experts provided advice and worked together to come up with a plan to deal with the issues. In addition, since the HS unit officers in Juba conducted their own OJT, the project requested them to prepare a simple report for the training to check and improve implementation.

Issues and Solutions: The project was not able to meet with the HS unit in the first term. It was expected that there were changes that could not be seen in the meetings through the screen, and that there were requests and consultations that were difficult to express online. In the second term, it is hoped that the project experts can visit the project site and communicate face-to-face to provide more detailed advice than before. In addition, the Nimule HS unit was quickly established and together with the Juba HS unit, provided support and guidance for the start-up and commencement of operations.

**12) Activity 2-1: Conduct trainings to customs officers on HS Code and trade statistics.
Provide Training to Customs Officers on HS Code and Trade Statistics.**

Initial Plan: In the first term, training will be provided mainly to Nimule customs officers on the required HS code and statistics. Follow-up training will be provided for those who have attended HS training. As well as classroom training, the project provides the necessary training mainly through OJT. The HS Unit in Juba will review the situation in Nimule and conduct classroom training in Elegu OSBP with the advice of Japanese project experts. The experts will monitor the project from Japan using a web conference system.

Results: In order to introduce HS code to Nimule, trainers were selected from customs officers in Juba and two HS training sessions were conducted in February 2 to 19 (the first half of the schedule was for customs officers, and the second half was for clearing agents), and Japanese experts participated using a web conference system and answered questions as needed. Many of the trainees commented that they learned a lot and that it will be useful for their future work. Since the training was held at a single location, adequate ventilation was always maintained, and participants were required to wear masks and wash their hands frequently.



(Source: Project)

Figure 2-2 Nimule HS training.1

Regarding statistics, interviews were conducted with statistics officers in Juba and Nimule to identify issues.

Issues and Solutions: As a result of the strong desire of all HS unit staff to participate in the Nimule training to become instructors, it has become impossible to implement the duties of the HS unit in Juba. It was necessary to increase the number of staff in the HS unit and establish a personnel structure that would allow them to serve as instructors on a rotating basis.

Interviews with statistics officers at key government offices revealed the following three issues.

- ① There is no problem in the level of understanding of input operations into the ARBAAS system by the statistical staff introduced in the previous phase. However, there are many declarations that cannot be registered in the ARBAAS system because the SAD used for customs clearance does not contain the necessary information. In addition, Nimule Customs receives up to 300 declarations per day, making it difficult for two officers to enter all the information into the system.
- ② In the first place, there are many customs declarations that do not use SAD, and this is tolerated.
- ③ Salaries remain unpaid and the lack of incentives has resulted in neglect of work.

The problem of lack of SAD inventory and incentives was an internal issue within the NRA and the Customs Division, and strong leadership by the CG and DG was essential. It was decided to continue to raise the issue to the C/P and monitor it in the second term.

13) Activity 2-2: Develop a Plan to Introduce HS Code in the Major Border Points Based on the Experience in Juba in the Previous Phase

Initial Plan: Based on the experience of the previous phase, the introduction of HS code to SSC requires basic classroom training on HS and taxation, training on declaration preparation, and the establishment of a backup system by the HS unit. There is also resistance from those opposed to change, and leadership is needed. Based on this experience in the previous phase, the project will first localize the code to suit Nimule's circumstances and develop an appropriate HS code implementation plan. Eventually, the project would like to develop a plan to roll out to other major borders such as Wau, but under the current constraints, the project will focus on Nimule first.

Results: As mentioned in (11) above, basic classroom training on HS and taxation and SAD training were planned and implemented for Nimule customs officers and clearing agents. With regard to the Nimule HS unit, during the workshop on the HS Unit Action Plan, participants raised the idea that the active involvement of the Juba HS unit, based on its experience in Juba, was essential for its establishment. There was consensus from all present for the establishment of the Nimule HS unit, led by the Juba HS unit officer. At the same time, the participants actively proposed activities such as the development of candidate officers and a working environment, and coordination with the Nimule CCO in preparation for its establishment. Initially, during the Nimule HS training, the Juba HS unit led a meeting with the HS unit candidates in Nimule and agreed with the Juba HS unit and the project to establish a Nimule HS unit.

Issues and Solutions: The SSC finally established the Nimule HS unit in the current fiscal year.

In order to facilitate project activities remotely, two Internet (fiber optic) sites were planned to be installed in Nimule Customs, where the Internet environment is not yet available, but problems with relocation of the Nimule Customs Office and security issues were discovered. The issues were shared during the second JCC and it was clearly stated that the NRA will work to resolve the issues, but that the DG's permission is required for finalization. The DDG is currently preparing installation at the order of the DG, but it is not clear when the preparation will be completed. Subsequently, after internal coordination led by Nimule HS Unit members, Internet was installed in Nimule in September 2021.

14) Activity 2-3: Take Necessary Measures to Introduce HS Code at Major Border Points.

Initial Plan: Take the necessary actions to introduce HS code to major border points in accordance with the HS code introduction plan formulated in (11) above. Develop guidelines as noted in the

Project Specifications. Since the selection method of the new HS unit will be proposed based on the future activities, they will be started after the Japanese experts can visit the site.

As for the guidelines, priority will be given to actual customs clearance cases in Juba and Nimule, as well as in Wau.

Results: As mentioned, basic training on HS and taxation through classroom training and SAD training was provided to Nimule customs officers and clearing agents. However, it was not possible to set up a new HS unit due to the impossibility of obtaining permission from the DG.

Issues and Solutions: To continue to promote the introduction of HS code in Nimule in the second term, HS and SAD introduction training will be provided to customs officers and clearing agents. In addition, the project will continue to seek the cooperation of the NRA and customs officers to establish the Nimule HS unit as soon as possible.

15) Activity 2-4: Monitor the Progress in Introducing HS Code at Major Border Points and make Necessary Instructions for Improvement.

Initial Plan: The number of people who have attended the training for Nimule customs officers to date is about the same as the number of officers in Nimule, and the C/P reported that basic HS training has been completed and the official introduction of the HS code will be finished in November 2019. However, given that the level of understanding may vary, and that declarations in Nimule are more difficult than in Juba because a large number of items are declared at one time, issues will be identified after confirming the situation, and improvement measures will be taken together with HS unit officers in Nimule.

Immediately after the start of project activities, a competency assessment lecture and test will be conducted to check Nimule officers' understanding of HS codes. The Japanese experts will record the training on DVD or USB, send them to South Sudan by international courier service (DHL, etc.), and then distribute them to the trainees. After the course, trainees will take an effectiveness test and the results will be reviewed. The test will be based on the guidelines that have been developed so far.

Results: Due to the outbreak of COVID-19, Due to restrictions on the travel of Japanese project specialists, work related to the implementation of the competency assessment course and test was reassigned as in-country work. In addition to the competency assessment course, the necessary teaching materials (lecture videos and materials) for the customs overview training, which provided basic knowledge of customs, such as the Trade Facilitation Agreement and the Revised Kyoto Protocol, were stored on USB flash drives and shipped to South Sudan for Juba and to Uganda for Nimule. The participants (customs officials and clearing agents) who received the USB flash drives used their own computers to take the course.

After taking the course, trainees were required to answer a test to measure the effectiveness of the course, and at the end of the first term, approximately 12% to 43% of the trainees answered the test.

It is considered to be that the computers have not spread in South Sudan so it difficult to watch the materials stored on USB, which made a low response rate.

Table 2-6 Results of Customs Introduction Training and Competency Assessment Courses

	Customs Introduction Training				Ability Diagnosis Course			
	Customs officers		clearing agent		Customs officers		clearing agent	
	Juba	Nimule	Juba	Nimule	Juba	Nimule	Juba	Nimule
Response rate (%)	23%.	43%.	15%.	17%.	23%.	33%.	12%.	12%.
Number of respondents (persons)	19	27	12	7	19	21	10	5
Correct answer rate (%)	52%.	56%.	40%.	43%.	70%.	75%.	63%.	38%.

(Source: Project)

Issues and Solutions: Since the penetration of personal computers is low in South Sudan and many trainees are unable to take the training recorded on USB flash devices by themselves, the project planned to hold a group training at the hall of the NRA. In addition, supplementary training was planned to be given for questions that had a low percentage of correct answers as a result of the effectiveness test. However, due to difficulties in securing a venue for the training due to the incomplete renovation of the NRA's hall, which was scheduled as the training venue, this training will be carried over to the second term.

Between customs officers and clearing agents, the percentage of correct answers was higher for customs officers, but there was no clear difference between Juba and Nimule customs officers. It was found that a combination of classroom training and OJT in the field was needed to continue for both areas. In the second term, the project will continue to conduct a combination of classroom training and OJT activities in Juba. In addition to the fact that the HS unit has not been established in Nimule, the development of the Internet environment is also lagging, making it difficult to provide OJT and monitor progress from Japan. The experts will continue to reach out to the DG and DDG and promote HS trainer-led classroom training.

16) Activity 3-1: Review the Current Capacity of clearing agents in Major Border Points.

Initial Plan: The competency of clearing agents at key border points will be tested and confirmed. The test will be conducted on Nimule clearing agents who have attended the HS training so far. Since those who have not attended HS training so far are expected to be competent in HS, it will be sufficient to check the competence of those who have already attended. The tests will be taken from the guidelines developed so far. Since it is impossible to test all previous trainees at once, all previous trainees will be tested with different questions. The method of implementation shall be the same as that of the competency assessment test for customs officers.

It should be noted that the project has confirmed that the number of clearing agent companies officially registered with the SSC at present is 21 in Juba, 73 in Nimule, and 102 in South Sudan as

a whole. However, non-registered clearing agents are also practicing; for example, in Nimule, the number of clearing agent companies is 136, and 680 people are said to be working as clearing agents.

Results: As described in (14) above, in addition to the capacity assessment course, the materials (videos of training and documents) necessary for the customs overview training, which provide basic knowledge of customs such as the Trade Facilitation Agreement and the Revised Kyoto Convention, were stored on USB flash memory and transported to the site to encourage clearing agents in Juba and Nimule to take the course.

In particular, since some clearing agents do not have easy access to computers and are unable to attend the training, the South Sudanese project expert held a lecture video screening at the JIA HS unit office, and seven clearing agents attended the class.

Issues and Solutions: In particular, clearing agents took fewer courses than customs officials, ranging from 12% to 17%. In the second term, in the Juba region, on-the-job training by the HS unit was actively conducted in addition to the screening of videos and supplementary lectures at the NRA hall to improve the competence of clearing agents. In Nimule, in addition to continuing to provide HS and SAD training, the HS unit was promptly set up to strengthen the system for providing guidance to clearing agents.

17) Activity 3-2: Develop a Plan to Introduce HS Code for clearing agents.

Initial Plan: Compile training content for clearing agents at key border points including Juba and Nimule. The content will be prepared in agreement with the NRA, taking into account the use of HS units.

The basic approach to the training plan is to target those who have not previously attended training. Plan to ensure that classroom training reaches all target audiences, with particular emphasis on women's participation, especially gender perspective. Incidentally, many female clearing agents from minority tribes are the ones who are examining HS code in the customs field.

Results: In order to introduce HS code to Nimule, trainers were selected from customs officers and HS training was conducted for Nimule customs officers and clearing agents in February 2021. The teaching materials were prepared by the trainers, referring to the materials of the previous phase, and the Japanese project experts conducted the final confirmation.

18) Activity 3-3: Conduct Training/seminars to clearing agents on HS Code

Initial Plan: As for training and seminars for clearing agents, a single classroom session will be provided to all target groups (those who have not yet attended). After that, OJT instruction is provided. Training and seminars will be conducted using this basic approach.

Classroom training will be conducted in Elegu, Uganda, and OJT will be conducted at JIA's customs sub-branch and at the OSBP facility in Elegu.

Since the cooperation of the HS unit in Nimule is essential and the selection of trainees with consideration for gender and tribe is necessary, the project will be implemented after the travel ban on Japanese project experts is lifted.

Results: In order to introduce HS code to Nimule, a trainer was selected from customs officers to train clearing agents in Nimule in February 2021. The Japanese experts participated in the training through a web conference system and answered questions from the trainers and trainees as appropriate. Many of the trainees commented that they learned a lot and that it will be useful for their future work.

Output: Nimule HS Code Training

First session: 2nd - 10th February 2021 (8 days) 23 customs officers (including 6 women, 26%)

Second round: 11th - 19th February 2021 (8 days) 27 clearing agents (including 3 women, 10%)

Issues and Solutions: To increase the participation of women, the project presented a rate of at least 25% of women participants in the training to Ugandan local militia, Elegu URA officers, and the Nimule Freight Forwarder Clearing Agents Association to and asked for their cooperation. However, due to the lack of security at the Nimule border, the number of women in the original customs service was low. In the second term, the project will continue to gather information on the border situation and set a goal for women's participation so that women can actively be involved as clearing agents in the project.

19) Activity 3-4: Monitor the customs declaration by clearing agents and make necessary guidance.

Initial Plan: The status of customs declarations by clearing agents is confirmed by analyzing the above-mentioned statistical database system. In addition, interviews will be conducted with customs officials and clearing agents in the field regarding problems with customs declarations. Then, issues will be identified and appropriate guidance will be provided. The issues will be reflected in HS code training for clearing agents, and at the same time, will be shared with HS units so that they can utilize them in on-the-job training. In addition to confirming the situation at the site, including document verification and customs clearance, it is necessary to interview clearing agents.

Results: The status of customs declarations by clearing agents was checked using ARBAAS. In addition, on-site customs officers and clearing agents in both Juba and Nimule were interviewed about problems with declarations.

Issues and Solutions: The Juba Headquarters and JIA were able to confirm that the HS code was indicated on each declaration. However, HS unit staff at JIA raised as an issue that clearing agents are declaring a single HS code even though there are multiple items of cargo, and that the clearance section is also allowing this. Since this was an issue that could not be resolved by the HS unit alone, the head of the Customs Clearance Division was asked to instruct his subordinates during the joint meeting on the HS unit's action plan.

Thus, it was difficult to verify that the customs declarations made by the Nimule clearing agents were correct. The number of customs declarations in Nimule amount to as many as 300 per day, and it is difficult for two officers to enter all the declarations into the system, so only some were verified. In addition, we asked Nimule customs officials to send us photos of several declarations for confirmation. In Nimule, it is necessary to confirm the actual declarations and customs clearance sites, but there are restrictions on the activities of the Japanese project experts in Elegu, as their travel was prohibited by security reason.

20) Activity 4-1: Review the Current Status and Future Challenges of Introducing ROO in Relation to the Single Customs Territory in the EAC Region.

Initial Plan: To ascertain the current status and future issues related to the introduction of ROOs in the EAC Single Customs Territory. The method of confirmation will be by interviewing C/Ps and by interviewing EAC customs offices.

Results: The C/P confirms that as of June 2021, EAC dues remain unpaid. The EAC has also asked the NRA to introduce the respective rules, such as CET and ROO in the region as soon as possible, and to strengthen the capacity of customs officers. However, the C/P said that it had previously compiled and submitted to the EAC the required Stay of Application (items for which South Sudan did not wish to introduce the Common External Tariff), but this was not approved by the EAC.

The C/P staff members representing the NRA at various international conferences and meetings with the EAC had not had a deep understanding of ROO in the past and had low awareness of the need to implement ROO. However, now that they have gained an overview of ROO and knowledge of the necessity of its implementation through the ROO training, the participants, including the C/P staff, are more willing to implement EAC-ROO. The C/P officer referred to the ROO training conducted by the project at the EAC meeting and wanted to say at the meeting that he would like to introduce the EAC rules as soon as possible.

Issues and Solutions: The project will continue to monitor the status of the introduction of ROO in the EAC and disseminate knowledge of ROO to a wide range of customs officers through training. In the EAC region, countries are beginning to work together to reduce the tariff rates to zero. If South Sudan agrees to this, it will be important to distinguish between imports from within the EAC region and imports from outside the region, and to collect tariffs and other duties appropriately from imports from outside the region. In order to achieve this, it is essential that the EAC first approves the list of items to which South Sudan cannot apply the Common External Tariff (the "Stay of Application") and introduce a Common External Tariff with other EAC countries.

21) Activity 4-2: Prepare Action Plans and Related Documents Regarding the Introduction of ROO

Initial Plan: Action plans and related documents (guidelines, etc.) considered necessary for the future introduction of ROO will be prepared and shared with the NRA. By October 2020, a draft

action plan will be prepared based on the information obtained in Activity 4-1. Discussions with the NRA, SSC and URA are necessary based on the draft prepared, but since the NRA and SSC lack knowledge of ROO, face-to-face explanations and discussions are more efficient than a web conference. Consultations will take place from October 2020 onwards, when it is expected that local travel will commence.

Results: Because the travel of Japanese project experts was suspended due to the spread of COVID-19, the originally planned activities for NRA and SSC officers with limited knowledge of the ROO were delayed. In the first term, ROO training was provided to a total of 38 customs officers from 22nd March to 2nd April 2021 through an online platform .

After the completion of the ROO training, a review of the current situation in South Sudan regarding the introduction of ROO was conducted for the HS unit and key customs officers.

Issues and Solutions: In the second term, the project will strengthen the implementation system for the activities of Japanese project experts and focus more on the introduction of ROO. In confirming the current situation in South Sudan regarding the introduction of ROO, the CG indicated that it wished the NRA to be the issuing authority for the Certificate of Origin, which is necessary for the introduction of ROO, and that discussions were underway within the NRA. Continued discussions were held with the C/P on the possibility of having the HS unit concurrently serve as the department that verifies the origin of cargo at the time of import/export examination, or establishing a new ROO unit.

22) Activity 4-3: Conduct Training/seminars for Customs Officers on ROO

Initial Plan: Based on 19) and 20), training on ROO will be provided to customs officers in Kampala, Uganda. The trainers will be a Japanese consultant ROO expert and a URA ROO expert. Since South Sudan will be adopting the EAC ROO, the EAC's own rules will be taught by URA officers. In addition to providing instruction on general overviews of ROO, the Japanese consultant will also provide individual instruction to trainees in anticipation of differences in their level of understanding because ROO is more difficult than HS.

Results: Training on ROO was provided to 38 customs officers from 22nd March to 2nd April 2021. The event was originally scheduled to be held in Kampala, but due to the rapid increase in the number of COVID-19 patients in South Sudan at that time, it was decided to rent a hotel venue in Juba and conduct the event online. The Japanese project expert and the URA ROO expert trained a total of 38 people (mostly customs officers trained in the previous phase as potential HS unit officers). The average score of the comprehension test conducted on the last day of the course for 38 trainees was 9.5/19 (Minimum score 4 points, Maximum score 14 points). Those who had a good understanding of HS tended to score better. During the training, there were many questions about unclear points, and the trainees actively participated in the course.

Output: ROO training

First session: 22nd-26th March 2021, 19 customs officers (including 4 women, 21%)

Second session: 29th -2nd April 2021, 19 customs officers (including 4 women, 21%)

* The reasons for the low proportion of women are as follows. (i) women do not have influential acquaintances in South Sudan, where many of them find employment as customs officers through acquaintances, and (ii) women officers are reluctant to go to regional branches outside Juba due to security issues. In the future, it is hoped that the environment surrounding women will be improved by organizing vocational training and events to improve their status and that security will be improved.



(Source: Project)

Figure 2-3 ROO Training

Issues and Solutions: The correct response rate for the effectiveness measurement conducted on the last day of the training was 42%, and because some participants said it was difficult and the correct response rate for basic questions was low, the need for further training implementation and capacity building was recognized. In a questionnaire survey conducted on the last day, many of the trainees asked for more detailed training. Many trainees commented that it was difficult to communicate when asking questions online, making it difficult to deepen their understanding. In the second term, the

trainees will be divided into groups of 5 to 10 people, similar to the HS group, so that more detailed responses to questions can be provided. All of the project experts and C/P and URA experts realized that it is important to conduct face-to-face training to understand ROO correctly. It was difficult to conduct interactive question and answer sessions online because not all participants are native English speakers. Although it will depend on the spread of COVID-19, it is hoped face-to-face training will be possible in the second term.

23) Addition 1: Create List of Imported Products that Will Likely Increase Due to COVID-19 Measures.

Initial Plan: COVID-19 infection is also spreading in South Sudan, and it is expected that each donor will provide relief supplies in the future. In order to facilitate import customs clearance procedures for relief supplies, a list of goods for which an increase in imports is expected will be prepared. This item will be given as a monthly assignment to ensure that the correct HS codes are established for customs officers, including HS units.

Results: In anticipation of an increase in the import of relief supplies related to COVID-19, and in order to facilitate customs clearance procedures, two HS code assignment questions were given each month on goods that are expected to be imported. The achievement of all assignment responses were compiled as guidelines and distributed in a booklet to the main customs stations (Juba HQ, JIA and Nimule Customs). It was also posted on the HS code app described below to widely share the classification knowledge.

24) Addition 2: Prepare and Distribute Customs Overview Materials for Trainees

Initial Plan: South Sudan Customs has a large number of customs officers who are former Ministry of Interior officials (police officers), and even though most of them do not have a grasp of basic customs knowledge, the Customs Service does not have a personnel training program. In addition, even experienced staff members are not able to attend training sessions held by the WCO due to the WCO's contribution problem. Therefore, we will create and distribute video materials for customs overview training covering the role of customs, basic WTO agreements, HS codes, and taxation. After the course is completed, the effectiveness of the training will be measured.

Results: As mentioned in (14) above, in addition to the competency building course, the materials (videos of training and documents) required for the customs overview training course, which provides basic knowledge of customs, such as the Trade Facilitation Agreement and the Revised Kyoto Convention, were saved on USB flash memory and sent to South Sudan for Juba and to Uganda for Nimule. The trainees (customs officers and clearing agents) who received the USB took the course on their own computers.

After taking the course, trainees were required to answer a test to measure the effectiveness of the course, and at the end of the first term, approximately 12% to 43% of the trainees answered the test. The results are shown in Table 2-6.

Issues and Solutions: As mentioned in (14) above, due to the low response rate, a video screening was held in the hall of the NRA, and a remedial lecture was also planned to be held for the questions for which the correct answer rate was low for the effectiveness test. However, due to difficulties in securing a venue for the training due to the incomplete renovation of the NRA hall, which was scheduled as the training venue, it was decided that this training would be carried over to the second term.

Second term

1) Create Work Plan

Initial Plan: Based on the written request, the results of the basic planning survey, and reports and related materials related to this project that have been conducted to date, the background and content of the request from the target countries and the history and current status of the project to date will be identified.

They will meet with the JICA Governance and Peacebuilding Division and the South Sudan Office to consider the policies and methods of activities related to the assigned tasks, and prepare a draft work plan (in Japanese) and work plan. Based on the report, they will discuss and exchange opinions with the NRA and share the overall picture of the project.

Results: Based on reports and related materials related to this project that have been implemented so far, project experts have grasped the background and content of requests from the target countries, as well as the background and current situation. In addition, they held a meeting with the Governance and Peacebuilding Division of JICA and the South Sudan office, and prepared a business plan (Japanese text) (draft) and submitted it to JICA on August 5, 2021. A work plan was prepared based on the draft plan, and after receiving confirmation from the C/P customs officer, the NRA executive officer (August 17, 2021) and JICA (August 25, 2021) were asked to confirm it. Subsequently, the work plan was formally approved at the 3rd JCC after minor amendments (addition of JCC members).

2) Project Monitoring

Initial Plan: JICA-specified monitoring sheets will be prepared jointly with C/P to check the progress of the project. Based on the PDM and PO agreed upon with the C/P when the detailed plan was drawn up, monitoring with a monitoring sheet will be conducted approximately once every six months and submitted to the JICA Governance and Peacebuilding Department. The monitoring results are reported to the JCC for approval.

Results: JICA-specified monitoring sheets were prepared jointly with the C/P to check the progress of the project. Based on the PDM and PO agreed upon with the C/P at the time of formulating the detailed plan, monitoring was carried out using a monitoring sheet, which was submitted to the JICA Governance and Peacebuilding Department approximately once every six months, and the monitoring results were reported to each JCC, and approved as follows.

Table 2-7 Date of Submission of Monitoring Sheet to JICA3

Name	Approval date (JCC event date)
Monitoring Sheet ver. 2	September 1, 2021
Monitoring Sheet ver. 3	February 25, 2022
Monitoring Sheet ver. 4	August 10, 2022
Monitoring Sheet ver. 5	January 26, 2023

(Source: Project)

3) Support for the Establishment and Holding of JCC

Initial Plan: Following the first term, establish, operate, and host JCC. In principle, JCC will be held twice a year. Regarding the JCC members, it will be decided after consultation with the South Sudan side. JCC will reach an agreement on the results of the detailed plan, the work plan for each year (plus amendments to the project plan as necessary), and the monitoring sheet every six months.

Results: Continuing from the first term, the JCC was established and operated, and support was provided for holding JCCs. In the second term, JCCs were held four times in total, with participation by members determined through discussions with the recipients. The results of the detailed planning process and the work plans for each year (plus proposed revisions to the project plan as needed) and the six-monthly monitoring sheets were agreed upon by the JCC.

Table 2-8 Summary of the 3rd JCC

3rd JCC	
Dates: 31 August and 1 September 2021; Venue: Juba, Kampala	
Agenda (presenter)	Outline
1. Discussion and agreement on Monitoring Sheet ver. 2 (C/P, project)	<ul style="list-style-type: none"> Both the Japanese and South Sudanese sides reported on the progress of project activities to date. At the suggestion of Commissioner of Support Service on the South Sudan side, it was decided that each person would review the Monitoring Sheet until the next day (September 1) and approval would follow. Regarding SAD, it was confirmed that the customs and the NRA communicated properly, and that the SAD was printed and distributed along with proper inventory management. Cost-sharing was raised again as an issue. At the 1st JCC meeting, Chief Adviser of the JICA project explained using the explanatory material provided by a JICA HQ officer, and once the matter was settled, there was a comment that “we would like to know how much budget is reserved for which items on the JICA side,” which will be discussed separately.
2. Deliberation and approval of the second term work plan (project)	<ul style="list-style-type: none"> The work plan was approved. As for the increase in the number of employees in the HS unit, at this JCC, two new additional employees approved by DG officially. This brings the total number of HS unit members to 10. The Chief Adviser explained the qualifications of HS unit members based on the materials from the first term, and obtained their understanding. The South Sudanese side also stated that they would consider (add to) the selection criteria from their own perspective. The information provided regarding the NSW in Nimule was that it is an electronic cargo tracking system. Additional information from NRA will be shared with JICA as soon as it is obtained.

	<ul style="list-style-type: none"> Regarding the incentives for HS unit members, there was a comment that “long-term incentives should be better understood, rather than small immediate benefits.” Since they can receive a daily allowance through the HS revision work (Task Force [TF] activities), which is one of the TORs of the HS unit, there were not many major remarks from other participants. The TF will be contacted as soon as possible regarding the selection of TF members and will proceed with the TF activities as proposed by us. Regarding ROO, the importance and necessity was agreed upon, and it was confirmed that activities will be strengthened. (The participants showed a high interest in ROO training, partly because of the daily allowance provided.)
3. Free discussion	<ul style="list-style-type: none"> Regarding statistics, there was a comment that they would like some kind of support in the second term, but basically all technical transfer for statistics support was completed in the first term, and the answer was that the support in the second term would be limited to minor improvements to the statistical database provided in the first term.
4. Discussion and agreement on R/D and PDM amendments	<ul style="list-style-type: none"> The JCC members agreed that the ROO unit would work with the HS unit. The JCC members suggested that the Customs Division and the Japanese project experts should look at the STR project in TMEA and the STR unit to be set up in Nimule.

(Source: Project)

Table 2-9 Outline of the 4th JCC

The 4th JCC	
Date: February 25, 2022; Location: Juba, Kampala	
Agenda (presenter)	Outline
1. Discussion and agreement on Monitoring Sheet ver. 3 (project)	<ul style="list-style-type: none"> The customs officers in charge of each department explained the current situation, including the activities of the HS unit, the HS 2022 revision, Nimule HS training, and ROO training, etc. Both the Japanese and South Sudanese sides reported on the progress of project activities. The Japanese side reported on their concerns and issues, including the delay in the official announcement of the staff of the HS unit and the need for proper approval of the NRA and the Ministry of Finance and Planning for the HS2022 amendment. Monitoring Sheet ver. 3 was approved by JCC members.
2. Discussion and agreement on amendments to R/D and PDM	<ul style="list-style-type: none"> JICA headquarters reported on the procedure for amending R/D and PDM. The Japanese side proposed a new quantitative indicator, which had been discussed among JCC members, HS unit members and customs officers. The amendment procedures and contents of the R/D and PDM were approved by the JCC members.
3. Japanese side explanation of the current situation (project)	<ul style="list-style-type: none"> Project activities over the next year HS-related project activities will be rolled out to other border points based on the success of Nimule as agreed in the R/D. Wau and Renk could be the next targets. With regard to ROO, by understanding EAC-ROO, customs officers at major border points will be able to process imports from EAC member countries after ratifying them at the EAC preferential tariff rate. There were no objections from JCC members.

(Source: Project)

Table 2-10 Outline of the 5th JCC4

The 5th JCC	
Date: August 10, 2022; Location: Juba, Kampala	
Agenda (presenter)	Outline
1. Discussion and agreement on Monitoring Sheet ver.4 (project)	<ul style="list-style-type: none"> Both the Japanese and the South Sudanese sides reported on the progress of project activities to date. The participants also agreed on Monitoring Sheet ver.4. However, since a Media Conference was held immediately after the JCC, unlike before, the JCC minutes were reviewed and signed by the participants at a later date.
2. Japanese side explanation of the current situation (project)	<ul style="list-style-type: none"> The Japanese side explained the status of the training, the development of the HS smartphone app, weekly meetings, and monthly homework.
3. Situation of South Sudan Customs (C/P)	<ul style="list-style-type: none"> The head of the HS unit staff explained the current situation, focusing on the activities and action plan of the HS unit, Nimule HS training, and COVID-19 response.
4. Discussion on activities for the second half of the first term (explanation: project)	<ul style="list-style-type: none"> The NRA's views on the establishment of the HS unit at the Nimule station (number of employees, composition, and establishment procedures) were confirmed, and the establishment was approved. Regarding Internet installation in Nimule, two locations in Nimule are being considered using project expenses. It was confirmed that collaboration with the EAC Secretariat is essential and approval was given for collaboration by the representative of the EAC Agency. The NRA Secretary was called on to provide leadership such as setting up a forum to exchange views so that the Ministry of Finance and Planning and the Ministry of EAC can work together and collaborate with the EAC Secretariat. The training that is scheduled to be implemented by the end of the second term was reported, and it gained understanding from NRA executives.

(Source: Project)

Table 2-11 Overview of the 6th JCC5

The 6th JCC	
Date: 26 January 2023; Location: Juba, Kampala	
Agenda (presenter)	Outline
1. Discussion and agreement on Monitoring Sheet ver.5 (project)	<ul style="list-style-type: none"> The Japanese side presented the summary of Monitoring Sheet Version 5, and mentioned that the Project activities will successfully end as planned. It is reported that the status of the achievement by indicators. Recommendation that South Sudan needs; 1) Continuous implementation of HS training, 2) Implementation of ROO training for customs officers and other stakeholders, and 3) Accession to the WCO HS Convention. It is proposed to JICA that support ROO training after the completion of the Project. The participants also agreed on Monitoring Sheet ver.5. However, since CG and Acting CC left for the meeting an hour, the participants had to confirm and sign the JCC minutes at a later date.
2. Japanese explanation of the current situation (project)	<ul style="list-style-type: none"> The Japanese side reported that JICA Project will end as planned and the Completion Conference will be implemented as the last event of JICA Project on 31st January 2023 in Juba and Kampala. The results of Project activities in the last six months, namely 1) HS training for customs officers of Wau and Renk, 2) Development of HS training implementation manual, and 3) Support for customs automation.

3. Situation of South Sudan Customs (C/P)	<ul style="list-style-type: none"> • The issue of establishment of ROO Unit and Verification and issuing COO. It is explained the purpose of ROO establishment and the ROO Action plan. • Regarding the establishment of ROO unit, Dr. Patrick Mugoya agreed in principle on the establishment of the ROO unit. • As for the verification and issuing Certificate of Origin, it is mentioned that the coordination of which institution supposed to issue COO is not yet over, but there is some good news that the Ministry of Trade is considering the transfer of the process to NRA Customs Divisions. • As for the automation of customs clearance procedures, e-Custom system version 2 has not yet released. . • The progress of activities and achievements of HS unit made since the last JCC meeting. HS Units work and activities based on the Action plan resulted in good achievement, there are some challenges such as sustainability of HS Unit work including use of Project products, maintenance and operation of the HS smartphone application, and implementation of HS training after the Project. • The WCO Diagnostic Mission under the EU-WCO HS Africa Program. It is shared the WCO recommendations to NRA, such as the WCO contributions payment, the accession to the HS Convention, the implementation of the HS 2022 version, and the development of Standard Operational Procedures for HS classification including “Advance Ruling”.
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(Source: Project)

4) Support for implementing Media Conference

Initial Plan: Following the first term, support for organizing and implementing Media Conference to publicize the project activities, which will be held once a year in principle at the same time as the JCC, and it will be hold in South Sudan and Uganda. Participants will be decided in consultation with C/P, and media companies will be invited.

Results: Following the first term, supported for organizing and implementing Media Conference. A total of three times were implemented on the same day at the JCC, in two locations in South Sudan and Uganda. Participants were decided upon in consultation with C/P, and media companies from South Sudan and Uganda were invited.

Table 2-12 Summary of 2nd Media Conference

2nd Media Conference Date: 10th August 2022, Juba, Kampala	
Participants	Project members NRA URA JICA Headquarters JICA South Sudan Office WCO, East and South Africa, Regional Office for Capacity Building (Observe)) AfDB JICA Uganda Office
Media companies	South Sudan 7 people Uganda 27 people

<p>Publication</p>	<p>Juba THE DAWN (South Sudan Newspaper Co.)</p>
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(Source: Project)

Table 2-13 Summary of 3rd Media conference (Completion Conference)

<p>3rd Media Conference (Completion conference) Date: 31th January 2023, Juba, Kampala</p>	
<p>Participants</p>	<p>Project members NRA URA JICA Headquarters JICA South Sudan Office AfDB Ministry of East African Affairs</p>
<p>Media companies</p>	<p>South Sudan 1 company Uganda 14 companies</p>
<p>Publication</p>	<p>Daily Monitor (Uganda Newspaper Co.)</p>

(Source: Project)

5) Conduct Follow-up training for Customs Introduction Training

Initial Plan: Since the customs introduction training conducted in the first term was in the form of self-study using training materials and lecture videos, the questions of the trainees have not been answered. Therefore, follow-up training will be conducted for those who have not taken the training for various reasons and for resolving subsequent questions. Due to the COVID-19 crisis, it will be held in an online and in-person hybrid format.

Results: From 18-23 October for customs officers, and from 25-30 October for clearing agents, customs induction (training with comprehensive content on Customs) and capacity building training (basic content training on HS conducted in the previous phase) was provided to about 30 customs officers and clearing agents in Juba and Nimule. For this training, the lecture videos on USB flash memory in the first term and sent to the local area were collected from those who had not yet taken the course and were not in an environment where they could freely use a personal computer, and they were made to take the course at one location. In the measurement of the effects conducted after each training, the results were better than those in independent learning, so it can be said that the training was enhanced in an environment with colleagues present. On 29 and 30 November, approximately 20 customs officers received online follow-up training in Juba, and face-to-face in Gulu (Nimule) on customs overview and capacity building. This training was conducted with the aim of further deepening understanding and nurturing core human resources for those with higher levels of understanding. This training was conducted to further deepen understanding and develop core human resources among the top participants in the first term of the training program, which consisted of a video lecture sent to the site on a USB flash drive and a comprehension test administered after the training in October. Participants in both Juba and Gulu actively asked questions, and it can be said that the training was more effective because they were able to attend in a focused environment with their peers.

	
<p>Training (for Nimule customs officers)</p>	<p>Training completion certificate awarded (for Nimule clearing agents)</p>
	
<p>Training (for clearing agents in Juba)</p>	<p>Training (for Gulu customs officers)</p>

(Source: Project)

Figure 2-4 Follow-up training for the Customs Introduction Training

6) Activities related to Output 1

① Activity 1-4: Develop an action plan for enhancing the system of HS unit.

Initial Plan: The activities of the first term will continue, and the contents of the action plan will be reviewed and revised according to the situation. The online conferences using the web system limited communication, and in the second term, we would like to have a continuous dialogue with stakeholders face-to-face, set specific goals that can be implemented, and clarify the milestones for the next activities.

As of August 2021, the HS Unit in Juba has one staff member at the Headquarters and three at JIA; due to the efforts of HS Unit staff, one new staff member will be transferred to the Headquarters and one to JIA, respectively. However, due to lack of incentives and other reasons, some of the above staff members are not stationed in the HS Unit office. As the organization lacks stability, securing human resources is an urgent issue, along with strengthening the HS unit.

We continue to ask the DG, who controls the human resources for the customs, to understand this project and the HS unit, and to assign the necessary number of people. The required staff numbers for the HS unit are two for the head office, five for JIA and five for Nimule. HS unit staff and other C/Ps have been consulted on the issue of incentives to increase the number of HS unit staff.

Compared to the various incentives available in other departments, the HS unit does not have such opportunities, and therefore, few staff members are willing to transfer to the HS unit even if they are capable of doing so. In order to secure the required number of staff, it was considered to provide incentive opportunities to HS unit. As for this challenge, incentives will be increased by having HS unit staff lead the HS revision work in 2022 and by increasing their activities in third countries and increase incentives such as receiving a daily training allowance by having them contribute to this project.

Furthermore, the challenge is to clarify and visualize the work content and roles of HS units, and to establish with HS units a mechanism and a system of indicators to enable work management even when personnel changes. The first term of the action plan focused on the activities of the HS unit necessary to ensure the correct entry of HS codes at customs clearance sites. In the second term, while continuing the activities of the first term, the action plan will be updated by discussing the initiatives necessary to strengthen the organizational structure of the HS unit. In other words, the C/P will be consulted and specific activities will be carried out in order to add activities to the action plan to secure the necessary personnel and create a system that can manage operations even if personnel changes occur.

In mid-June 2021, the Nimule HS unit was officially established. It is currently run by a team of four, but the number of employees is small compared to the number of files Nimule usually deals with (300 /day). In addition to securing the necessary personnel, it is also necessary to build a solid organizational structure at the Nimule HS unit. An action plan for the Nimule HS unit will also be prepared in consultation with the unit.

Results: After the 3rd JCC meeting, the achievements so far were discussed with the heads of each HS unit as well as how to proceed with and revise the action plan in the future. It was agreed that it would be revised gradually, after which monitoring would continue. The participants of the HS revision workshop was at URA on April 27-29 reviewed the action plan revised in October 2021. As a result, the evaluation indicators for issues, solutions, and activities were revised as follows. At the end of the project, No. 3 (HS2022 revision) has been achieved and others are ongoing/negotiated.

Table 2-14 HS Unit Action Plan

1) Enhancement of work of HS unit				
NO	Activities	Challenges	Solutions	Indicator
1	OJT to customs officers and clearing agents	<ul style="list-style-type: none"> Administrative support Internet and PC s 	<ul style="list-style-type: none"> Meeting with Administration (After Monthly Executive Meeting) Confirm the situation Step by Step approach 	Conduct OJT at latest once a month about the field below. Preferably twice a month in JIA. <ul style="list-style-type: none"> HS classification Verification of goods SAD filing
2	Improve accuracy of HS code in SAD	<ul style="list-style-type: none"> Administrative support and Tariff Section Awareness 	<ul style="list-style-type: none"> Meeting with Administration (After Monthly Executive Meeting) including Head of Tariff, CCO, Head of Admin. 	More than 70% of declaration is checked by HS unit.
3	Complete HS 2022 amendment			TBD
2) Enhancement of organization of HS unit				
NO	Activities	Challenges	Solutions	Indicator
4	Secure necessary number of HS unit members	<ul style="list-style-type: none"> Official appointment 		The number of HS unit shall be 3 in HQ, 5 in JIA, and 5 in Nimule until next JCC
5	Train new HS unit officers	<ul style="list-style-type: none"> Training for candidates through OJT 		The score of comprehension test shall be more than 70%. The trainees getting 80% above will be selected as HS unit members.

(Source: Project)

② Activity 1-5: Conduct necessary trainings/seminars for new/current staff of HS Unit

Initial Plan: To continue the activities of the first term, and to review the contents of the training/seminar in consultation with the HS unit, and revise them according to the situation.

In the first term, it was thought to be more effective to have a South Sudanese HS unit staff member act as a lecturer and teach HS to other customs officers and clearing agents rather than the project experts. From this perspective, it was considered essential to strengthen the capacity of HS unit staff. Therefore, we monitored the Nimule HS training using a web conference system and provided guidance on their class contents as appropriate. In addition to continuing this activity in the second term, a review and revision seminar of the activities listed in the action plan will be held for current and new HS units.

Results: Training for HS2022 revision TF members

The training for the HS2022 Amended TF, comprising customs officers from Juba and Nimule, was conducted in Kampala from December 2-4, 2021 with Professor Nagase as the instructor. The 15 customs officers were given a lecture on the changes that will be made to HS2022. Since the TF members understood the basic HS content, they actively asked questions during the lecture. It is expected that this training will play a role in disseminating the knowledge of the amendments gained in this training locally.

③ Activity 1-6: Conduct HS Unit's activity with the support of JICA experts to customs officials and customs clearing agents.

Initial Plan: In addition to continuing the activities of the first term, the project will review the contents of the training/seminars while consulting with the HS unit and change the contents of activities according to the situation.

In August 2021, weekly meetings were held with HS unit staff in Juba using a web conferencing system to share the progress of activities and issues. The project experts provide advice, and when issues arise, they work together to come up with a course of action, which is implemented in the work after the meeting. Since the Juba HS unit staff are conducting OJT, they have been asked to prepare brief reports for each training in order to confirm and improve implementation, and project experts provide advice as necessary. Since the correct information is still not thoroughly input in declaration forms, in the second term, the advisors will consider measures to strengthen OJT.

In addition, in response to the revision of the HS in 2022, a TF will be established, centered on the HS unit, to work on the revision. Since a deep understanding of HS is essential for this, we will strengthen the capacity of the HS unit through the revision work. Japanese experts will support this.

Results: Following the first term HS unit members conducted OJT in accordance with the action plan. In order to confirm and improve the implementation, a brief report was prepared, and in addition, the status of implementation was announced at weekly meetings. The headquarters provided guidance in response to inquiries from customs officials and clearing agents on how to write HS codes and SAD, and JIA provided guidance to customs officials in charge of cargo inspection by asking them questions on HS classification. As a response to the revision of the HS code, a TF for HS revision was organized within the NRA with members selected mainly from the HS units. HS unit head Joyce William, in charge of the HS code revision, transferred to the NRA, and James Morris was appointed as her successor.

The HS Revision TF was also supported by this team as part of the project activities. In addition, Jendia Agnes and Kon Anyieth, head of the HS unit in Nimule, provided basic HS training to three young customs officers newly assigned to the HS unit on December 6-10, 2021, and a Japanese expert was present. The trainer gave a lecture using many examples while using the teaching materials created by the core members of the HS among the South Sudan customs officers in the previous HS training. The instructor himself has a solid understanding of the basics of HS, and it is expected that he will be able to conduct OJT in the future.

7) Activities related to Output 2

① Activity 2-1: Conduct trainings to customs officers on HS Code and trade statistics.

Initial Plan: In addition to continuing the activities of the first term, the contents of the training/seminars will be reviewed while consulting with the HS unit and change the contents of activities according to the situation. Regarding Nimule, while keeping abreast of electronic customs clearance trends, training on HS codes and SAD will be provided to customs officers. In the second term, training in the form of lectures is planned, and the HS unit will also be the center and will conduct OJT. While Juba and Nimule will be the main focus, officers from Wau and other major border posts will be included as needed.

From the interviews with officers in the first term, it was revealed that, especially in terms of statistics, there are many declarations that cannot be registered in the system because the necessary information is not recorded in the SAD used at the time of customs clearance, and there are about 300 declarations per day at the Nimule Customs, and it is difficult for two statistical officers to enter all the information into the system. Regarding the method of writing SAD, training will continue to be provided to strengthen the capabilities of customs officers. While Nimule will have to wait for the introduction of the electronic customs clearance system before all of the information can be converted into data, the statistical database system introduced in the first term will be modified to make it easier for Nimule officers to use.

Results: As in the first term, training on HS was provided to customs officers in Juba and Nimule. Regarding SAD, on February 21, 2022, when the project experts Mr. Numaguchi and Mr. Yasukawa visited the OSBP facility in Elegu, they conducted interviews with customs officers. However, since the e-Customs system was introduced to each customs station in South Sudan on March 1, 2022, SAD training was not conducted after the introduction. Regarding statistics, an officer from Nimule Customs Office was called to Elegu OSBP to explain the statistical database system amended by the re-commissioning contract. Also, we followed up on the statistical database system training and OJT provided in the previous phase, and provided instruction on basic computer usage. In the second term, two training sessions were conducted in Kampala for Wau and Renk customs officers. The first session was held on June 20-25, 2022, and 36 customs officers participated, including 30 trainees from Wau and Renk and six instructors from Juba. This was conducted in the TOT (Training of Trainers) format, and the materials were created by the South Sudanese instructors while receiving advice from the project experts. Similarly, in the second session on August 15-22, 2022, 20 trainees and six instructors from Juba participated, and in the third session on November 14-18, five instructors and 10 trainees participated.



(Source: Project)

Figure 2-5 Wau and Renk HS training for customs officers

② **Activity 2-3: Take necessary measures to introduce HS Code at main border points.**

Initial Plan: To continue the activities of the first term, and to review the contents of the activities in consultation with the HS unit, and to change them according to the situation. In order for the HS smartphone APP introduced in the first term to be widely used, the utilization will be reviewed and necessary OJT will be conducted. As for Wau, the support will be provided by effectively combining the classroom training that will be conducted by inviting local customs officers to Elegu and the OJT that will be carried out during the examination of the SAD at Elegu OSBP and others. For other major border points, the target borders will be selected through discussions with C/P, and assistance will be provided through a combination of training at Elegu, as was the case with Wau.

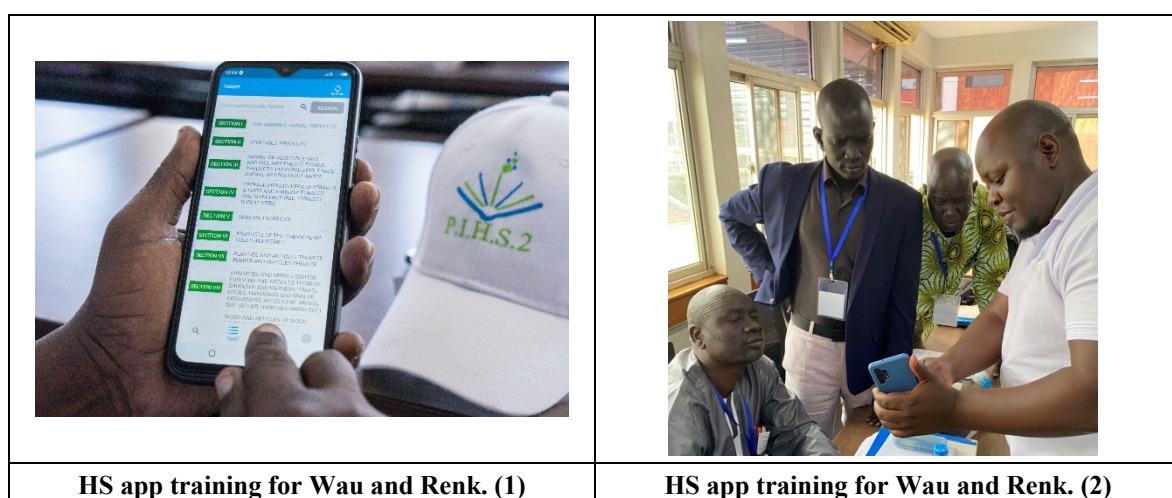
In addition to Activities 2-1, the Nimule HS unit, launched in June 2021, will be made operational as soon as possible to support the implementation of OJT for officers. Since the number of reports submitted by Nimule is about 300 a day, 10 reports are randomly selected and checked with the HS unit based on the check items set in advance with the Nimule HS unit, and issues and problems are explored. Based on the results, the Nimule HS unit will conduct OJT for improvement.

In addition, there are cases where the HS code is not listed because clearing agents is forced to declare the goods with the old declaration form because there is no SAD stock. Currently, when stocks run

out, C/P calls NRA executives to obtain a budget from NRA for deployment, so there is no established inventory management system. The SAD management structure is an internal matter of the NRA and the initiative of the C/P is necessary to establish a proper management structure. The issue will be raised with the HS unit and the key C/P so that the C/P can take the lead in resolving the issue.

Results: In the second term, the activities of the first term were continued. The activities were reviewed in consultation with the HS unit, and the calculation of taxable value according to the HS code and the creation of guidelines continued. To promote the use of the HS app, which was introduced in the first term, IT literacy training was conducted after the ROO training held on September 6-11, 2021. After that, they continued to encourage the use of the HS smartphone APP. Also, until now, HS APP was mainly used by customs officers and clearing agents in Juba and Nimule, but the fact that the HS APP was also used in HS training for Wau and Renk has led to an increase in users. As OJT for SAD, it was conducted at the Elegu OSBP facility on January 18-20, 2022, for Nimule customs officers and clearing agents, with Mr. Numaguchi. Although some of the 17 customs officers and 10 clearing agents were unable to perform simple calculations, it was deemed necessary to continue OJT and increase the number of customs officers and clearing agents trained in the correct use of SAD. They are also expected to play a role in disseminating the knowledge gained from this training to their colleagues in the future.

Through OJT, it was confirmed that (1) the South Sudan customs administration calculates taxation using the minimum price list, (2) some officers are not good at basic calculations such as draft calculations, (3) since declaration forms are written by hand, it takes time to prepare them, and (4) although HS has spread thanks to the training in previous projects, there are a number of new clearing agents companies that start up every year, and many clearing agents who do not know HS. It was also confirmed that clearing agents will share the OJT materials and disseminate knowledge. SAD inventory management has been an issue for many years, but with the e-Customs system introduced on March 1, 2022, SADs are no longer required when using the system, so the issue of future SAD inventory shortages has been resolved.



(Source: Project)

Figure 2-6 Explanation of HS app

③ **Activity 2-4: Monitor the progress in introducing HS Code at main border points and make necessary guidance for its improvement**

Initial Plan: From the middle of the activities onward, there may be problems such as a decline in the utilization rate, especially in areas where HS codes have been introduced, incorrect entries, and the inability of customs officers to provide proper guidance. For this reason, it is assumed that consultations will be held with the NRA to identify the issues and facilitate improvements.

So far, HS training has been conducted in Nimule in the previous and first term, and the number of participants who completed the course is almost the same as the number of customs officers in Nimule. C/P reported that all basic HS training has ended and the formal introduction of the HS code was completed in November 2019. However, it is thought that there is a difference in the level of understanding, and since Nimule HS unit was not established at the beginning of the first term, HS codes were not thoroughly filled in on customs declarations, and many customs officers and clearing agents have forgotten about the HS code by neglecting to review the HS. The Nimule HS unit reported that as of the end of June 2021, the percentage of HS codes listed was around 70%. Since a large number of items are declared at one time in Nimule and the declaration process is more difficult than in Juba, we will identify issues after checking the situation in Nimule and take remedial measures together with HS unit staff in Nimule.

Results: Weekly meetings were held every Monday with the C/P, led by the project experts and HS unit members from Juba Head Office, JIA and Nimule to check the progress of the implementation of the HS code. In the process of checking the progress, various problems were identified and the C/P was instructed on how to improve. For example, if the ability of customs officers to classify HS codes is low, it was proposed to encourage the use of case study-based OJT and the HS smartphone app. By utilizing OJT and the smartphone app, misclassification was almost eliminated at the end of the project. In addition, regarding the disruption of customs clearance procedures due to the introduction of e-Customs, which was outside the scope of the project, a computerization expert was newly added to the project experts, and they investigated the current situation on site and proposed improvement measures. Specifically, regarding the HS code, which must be declared with eight digits, since it was only possible to enter six digits due to a bug in the system, in collaboration with C/P, frequent meetings were held with the system vendor of e-Customs to update the HS code table registered in the system.

8) Activities related to Output 3

① **Activity 3-3: Conduct Training/seminars for clearing agents on HS Code**

Initial Plan: In addition to continuing the activities of the first term, the contents of the training/seminars will be reviewed while consulting with the HS unit and the contents of activities will be adjusted according to the situation. In the second term, training in the form of lectures is planned, and in addition, the HS unit will take the lead in conducting OJT for clearing agents. In the first term, the ratio of female participants in training was presented as target of 25% or more, and

cooperation was sought. However, the number of female clearing agents is said to be low, especially due to the poor security at the Nimule border. In the second term, information on the situation at the border will also be collected, so that female Clearing agents can be actively involved in this project. While the activities will be focused in Juba and Nimule, they will be extended to Wau and other key border posts as required.

Results: In the first term, USB flash drives containing training videos were distributed to clearing agents, who did the training on their own. However, since several requested face-to-face training, a follow-up training was held in Gulu, northern Uganda, on March 14-15, 2022. Thirteen people from the Nimule participated, with Mr. Numaguchi as the instructor at the local venue and Mr. Nagase as the online instructor from Japan. The participants were mainly selected from the top scorers of the tests conducted during the previous term’s remote training, but only one was a woman. On this point, when we interviewed clearing agents, they said that although the clearing agents association welcomes women, their number will not increase due to the location of the border (poor security) and the nature of the work (physical strength is required to run around many departments). In Juba, where the security situation is relatively stable, six out of 13 trainees were women, accounting for 46% of the total.



(Source: Project)

Figure 2-7 Follow-up training for clearing agents

② **Activity 3-4: Monitor the customs declaration by clearing agents and make necessary guidance.**

Initial Plan: To continue the activities of the first term. HS Unit officers reported that in the Juba Head Office and JIA, HS codes are indicated on each declaration, and in Nimule, 70% of declarations contain HS codes. However, the fact that clearing agents are declaring a single HS code even though there are multiple items of cargo, and that this is allowed, is also cited as a problem. Since this is a problem that cannot be solved by the HS unit alone, the head of the customs clearance department was asked to guide his subordinates at the joint meeting on the action plan of the HS unit mentioned above, but it has not been thoroughly implemented. In addition to expanding OJT by the HS unit to

expand the knowledge of clearing agents, other activities will be decided after consultation with the HS unit.

Activities will be focused in Juba and Nimule, but will include other major border crossings as appropriate.

Results: Weekly progress meetings were held every Monday with the C/P, led by the project expert and HS unit members from Juba HQ, JIA, and Nimule to check the status of HS code declarations by clearing agents. As mentioned, it was learned that many items are declared as one item. To solve this problem, it was proposed to incorporate the HS unit into the customs clearance process. As a result, this allows the HS unit to provide guidance on the classification of declarations, resolving the issue. In addition, as planned, OJT was conducted by the HS unit to establish the ability to classify HS codes.

9) Activities Related to Output 4

Regarding Output 4, based on the status of activities in the first term, hearings from the C/P, and the current situation of the Customs Division, changes in the results, indicators, and activities on the PDM will be discussed with JICA headquarters and the South Sudan office. The proposed changes will be discussed with the C/P at the 3rd JCC after the start of the 2nd contract, and the parties will agree on the changes in the PDM and conclude a revised R/D.

① Activity 4-1: Conduct trainings/seminars to customs officers on Rules of Origin

Initial Plan: In the future, seminars will be held for officers in charge of ROO.

In the first term, ROO training was conducted for 38 customs officers from March to April 2021. Further training and capacity building is needed, as the last day of the training showed a low response rate for basic questions. Many trainees also expressed the opinion that they would like to have more detailed training, and that online communication made it difficult to ask questions and deepen understanding. In the second term, the trainees will be divided into groups of five to 10 people, similar to the HS group, so that they can respond to questions in a more detailed manner. It is difficult to have an interactive Q&A session online, and it is important to have face-to-face training for content that requires a high level of understanding, such as ROO. Depending on the spread of COVID-19, lectures will be held in person in the second term.

Results: Five ROO training sessions were conducted in the second term. The project experts (Matsumoto and Hasegawa) and URA's ROO expert (Edwin Kakule) gave lectures to each group of about 15 trainees (mainly customs officers who were trained in the previous phase as HS unit member candidates). Several new trainees have been added with a view to future promotion to the HS Unit, including highly motivated trainees from the Customs Introduction Training and the Competency Assessment Training, and staff members with a keen interest in the activities of the HS unit. On the last day of the training, a comprehension test was conducted each time, and the results are shown in Table 2-15 below. During the training in May and September 2022, they visited factories in Uganda.

Group A visited Britannia Allied Industries, which mainly produces juice, Group B visited Sadolin Paint Uganda, which mainly manufactures paint, Group C and D visited ROOFINGS Rolling Mills, which mainly produce steel roofing sheets, and Group E and F visited NYTIL TEXTILE, which mainly manufacture cotton fabric products.

Table 2-15 Average Correct Answer Rate for Comprehension Tests

	2021		2022							
	September		March		May		September		December	
Group	-	-	-	-	C&D	E&F	A	B	C&D	E&F
No. of participants (persons)	18	17	6.	7.	11	10	6.	7.		
Average correct answer rate (%)	53	52	61	71	59	67	79	60		

(Source: Project)



(Source: Project)

Figure 2-8 ROO training

- ② **Activity 4-2: Review the current status and future challenges of introducing Rules of Origin in relation to Single Customs Territory in EAC region, the implementation of AfCFTA, and issuing Certificate of Origin for exportation to EU.**

Initial Plan: This activity was modified at the third JCC on 31 August - 1 September 2021 to facilitate the sharing of achievement with C/P.

As of July 2020, South Sudan's membership in the EAC Single Customs Territory has not been confirmed, but it is expected to join in the future. In addition, they will deepen their understanding of the AfCFTA ROO and the EU Generalized System of Preferences (GSP), and support South Sudan's economic development through the expansion of exports. First of all, the project will assess the situation and identify bottlenecks and future prospects.

It will continue to monitor the status of the EAC's introduction of ROO and disseminate it to customs officers through training and other means. In the EAC region, countries are beginning to move together with the aim of achieving a zero internal tariff. If South Sudan reaches an agreement, it will be important to properly distinguish between imports from within the EAC and those from outside the region, and to properly collect tariffs and other taxes on goods from outside of the region. For this to happen, it is essential that the list of items for which South Sudan cannot apply CET is approved by the EAC, and that a common CET is introduced with other EAC countries. However, as mentioned on p56, the application for a stay of application has been delayed. Project experts will continue to monitor the status of applications for the Stay of Application.

Since AfCFTA ROO will be discussed in detail in the future, Project experts are monitoring AfCFTA trends and considering seminars on the topic. For COO (Certificate of Origin) for exports to the EU, ROO training will be conducted and future issues and countermeasures will be discussed with the C/P.

Results: On December 14, 2021, a meeting was held with Mr. Hirayama, who is sent to the EAC Secretariat as an advisor, in order to gather information on recent developments in the EAC. They were briefed on the contact person for visiting the EAC Secretariat and the points to be aware of. In addition, regarding the issue that South Sudan has not paid its dues for two years, there was information that it may be withdrawn if it is resolved at the EAC Summit in accordance with the EAC Treaty, that Germany is sending two agricultural experts (agricultural products and meat) and an OSBP health expert as advisors, and that there may be support for computerization from South Korea (details unknown) and funding from China. In addition, for two days from February 28, 2022, Mr. Numaguchi visited the EAC Secretariat in Tanzania together with a representative from South Sudan (in charge of the EAC contact, and HS and ROO representatives), and on March 2, accompanied by EAC staff, they also visited the Holili OSBP, which is on the border with Kenya. The main purpose of the hearing was to confirm the status of the work of EAC member countries on the EAC-CET 2022 revision, coordinate the response from South Sudan, and coordinate the application of EAC-ROO to South Sudan. In addition, at Holili, the status of the implementation of the parallel OSBP, which is a reference for the Nimule OSBP, was confirmed. Regarding support for the introduction of the EAC-CET, a meeting was held with the NRA Secretary on July 5, and Mr. Sawada explained the results of the impact analysis for the implementation of the EAC-CET and proposed improvements (e.g., submitting a stay of application), and the direction to proceed with the stay of application was agreed. On the sidelines, project experts coordinated a knowledge-sharing session from URA and the EAC Secretariat to NRA, and supported a benchmarking survey to

ascertain the implementation process and best practices of the EAC-CET in other EAC member countries. On July 19, a meeting with the URA was held to share the URA's findings (e.g., decision-making process for sensitive items in Uganda). A meeting with the EAC Secretariat was held on 1st August. As a result of the above-mentioned URA, EAC Secretariat and NRA knowledge sharing meeting, the outline of the Stay of Application procedure explained by the EAC Secretariat is as follows.

- In South Sudan, the company will hold stakeholder consultations with relevant ministries and industries to select sensitive items and solidify the content of the stay of application.
- Thereafter, the Minister of Finance will submit a Stay of Application to the EAC Secretary General, which will be discussed and approved by the EAC Council of Ministers.
- The contents approved by the Council of Ministers will be published in the Official Gazette.
- It should be noted that the application process for the Stay of Application must be carried out annually.
- Since August, under the direction of the NRA Secretary, James Morris from Modernization (who also serves as head of the HS unit HQ) has been working on a concept paper to begin consultations with relevant ministries and industries.

③ **Activity 4-3: Develop an action plan or any other documentation in introducing Rules of Origin**

Initial Plan: To create an action plan and related documents that may be necessary to implement ROO in the future, and share them with the NRA.

The second term will focus more on strengthening the system for implementation of activities by Japanese specialists and introducing ROO. Upon confirming the current situation in South Sudan regarding the introduction of ROO, the CG indicated that the NRA is willing to be the issuing authority for the COO required for the introduction of ROO, and it was said that discussions were underway within the NRA. As for the department to confirm the origin of the cargo at the time of export and import examination, the HS unit will also serve as a candidate or a new ROO unit will be established, and will continue to discuss with C/P. The creation of an ROO manual and guidelines (including homework assignments) for trainers is being considered so that C/P can lead training and seminars.

Results: After consultations among customs officers in the ROO group, Mr. Jokondo, who was the leader of statistics, was appointed as the head of the ROO unit. Members were selected and an action plan was drawn up for the establishment of the ROO unit, with Mr. Jokondo at the center.

2.2. Project results and indicator

Ultimate goals, project goals, achievements and indicators (target value and actual value at the time of project completion)

Table 2-16 Status of Achievement of the Project's Ultimate Goals

Project summary	Targets	Time of achievement	Achievement status
Overall goal			
Customs clearance procedures are continuously modernized in accordance with international/regional standards.	1. A legal system will be established to comply with the procedures for changing HS codes and EAC standards.	At the time of post-evaluation	N/A
	2. Procedures related to the HS code will be established.	At the time of post-evaluation	N/A
	3. The tariff schedule will be revised based on the HS code revised by the WCO.	At the time of post-evaluation	N/A
Project purpose			
The capacity of customs tariff collection system toward adaptation of international standards is enhanced in main border points including Juba and Nimule.	1. The guidelines based on the tariff schedule explanation using HS codes will be enhanced.	December 2022	Accomplished as planned (increased from 591 (at the end of Phase 1) to 656)
	2. Expanded guidelines will be used in customs operations.	December 2022	Accomplished as planned due to the guidance of the HS unit and the effects of the HS smartphone app (the number of tax returns with HS codes has increased)
	3. The origin of each imported product within the EAC (tariff elimination) and outside the region (tariff application) will be understood and recorded in the declaration form.	December 2022	Accomplished. (training of 38 ROO professionals)
Results			
1. HS units will be continuously functionalized and their capabilities enhanced.	1-1. Human resources for the HS unit will be expanded.	December 2022	Accomplished by the work of customs officers in a task force organized within South Sudan Customs under the guidance of Japanese experts 1 additional HS unit (2 in total), 1 in JIA (3 in total), and 2 in Nimule (4 in total) have been added.
	1-2. After HS unit verification, 70% of SAD's HS codes are written correctly.	December 2022	Accomplished. Acquired HS classification ability through training and achieved 100% due to automation

Project summary	Targets	Time of achievement	Achievement status
	1-3. Once a month, an OJT is conducted by the HS unit.	December 2022	Accomplished. In particular, achieved through the active activities of Nimule Customs
2. Customs officers in Juba and major border points (including Nimule) will be able to properly levy duties based on HS codes.	2-1. At least six sessions of training on HS code will be conducted for officers of customs offices at major borders.	December 2022	Accomplished. (11 times in total)
	2-2. Customs officers at major borders will sort and investigate HS codes of more than 70% SAD.	December 2022	Accomplished. 100% achieved as HS unit integrated into the return acceptance cycle
3. Capacity will be strengthened to apply for the appropriate documents using the HS code of the clearing agent at major borders (including Juba and Nimule).	3-1. More than 80 clearing agents at major borders will attend a seminar on using HS codes to make proper customs applications.	December 2022	Accomplished as planned through three training sessions (175 companies)
	3-2. 60% of SAD by clearing agents is made with reference to HS code.	December 2022	Accomplished. 95% or more due to acquisition of HS classification ability through training and automation
4. Customs' rule of origin capabilities will be enhanced.	4-1. At least 10 training sessions on the rules of origin will be held.	December 2022	Accomplished. (10 times)
	4-2. Have an average of 70 points or more in the evaluation test at the end of the training on the rules of origin.	December 2022	Accomplished. Gradually achieved (79%) by improving ability through monthly homework
	4-3. ROO unit will be set up and three Customs Officers will be posted as ROO unit officers.	December 2022	Accomplished. ROO task force formed by C/P From the ROO task force centered on HS unit members, three people were placed in Juba as an ROO unit.

(Source: Project)

2.3. PDM Revision History

In this project, the PDM has been revised four times since the start of the project, and the final version of the PDM is ver. 4. The differences between each version are as follows.

Table 2-17 PDM Revision History

PDM version	Before change	After change	Remarks
Ver. 1	NA	NA	Approved at the 2nd JCC (February 2021).
Ver. 2	No change.	No change.	Approved at the 3rd JCC (June 2021).
Ver. 3	<p>(Description in Ver. 2) Project Purpose</p> <p><u>Output 1 Indicators</u> 1-1: The number of staff in charge of HS Unit is increased. 1-2: Trainings or OJT for HS units is conducted more than six times.</p> <p><u>Output 2 Indicators</u> 2-1: Trainings for the customs officers in main border points are conducted more than six times. 2-2: The customs officers in main border points handle the clearance with reference to HS code.</p> <p><u>Output 3 Indicators</u> 3-1. More than 80 clearing agents in main border points attend the seminar on appropriate customs declaration using HS code. 3-2: 60% of customs declaration form by clearing agents which attended the seminar is made with reference to HS code.</p> <p><u>Output 4 Indicators</u> 4-1: The level of understanding of customs officers who attend trainings/seminars on Rules of Origin exceeds 70%.</p>	<p>(Description in Ver. 3) Project Purpose</p> <p><u>Output 1 Indicators</u> 1-1: The number of staff in charge of HS Unit is increased. 1-2: 70% of SAD have correct HS code description after HS Unit verification. 1-3: Number of OJT by HS Unit (Once a month)</p> <p><u>Output 2 Indicators</u> 2-1: Trainings for the customs officers in main border points are conducted more than six times. 2-2: The customs officers in main border points examine HS classification of more than 70% of SAD.</p> <p><u>Output 3 Indicators</u> 3-1: More than 80 clearing agents in main border points attend the seminar on appropriate customs declaration using HS code. 3-2: 60% of customs declaration form Single Administrative Document (SAD) by clearing agents is made with reference to HS code.</p> <p><u>Output 4 Indicators</u> 4-1: Training on Rules of Origin are conducted more than 10 times.</p>	Approved at the 4th JCC (February 2022).

PDM version	Before change	After change	Remarks
	<p>4-2: Customs officers who are engaged in Rules of Origin understand related procedures.</p> <p><u>Activities on Output 4</u></p> <p>4-1: Review the current status and future challenges of introducing Rule of Origin in relation to Single Customs Territory in EAC region.</p> <p>4-2: Develop an action plan or any other documentation in introducing Rule of Origin.</p> <p>4-3: Conduct trainings/seminars to customs officers on Rule of Origin.</p>	<p>4-2: The average score of all evaluation examinations at the end of the Rules of Origin training exceeds 70%.</p> <p>4-3: The Rules of Origin unit is established and at least three appropriate officers are assigned as the Rules of Origin unit.</p> <p><u>Activities on Output 4</u></p> <p>4-1: Review the current status and future challenges of introducing Rule of Origin in relation to Single Customs Territory in EAC</p> <p>4-2: Review the current status and future challenges of introducing Rules of Origin in relation to Single Customs Territory in EAC region, the implementation of AfCFTA, and issuing Certificate of Origin for exportation to EU.</p> <p>4-3: Develop an action plan or any other documentation in introducing Rules of Origin.</p>	
Ver. 4	No change.	No change.	5th JCC approval (August 2022).
Ver.5	No change.	No change.	6th JCC approval (January 2022).

(Source: Project)

3. Results of the Joint Review

3.1. Results of Review based on DAC6 Evaluation Criteria

Below is a table showing the DAC (Development Assistance Committee) evaluation of development assistance based on six criteria.

Table 3-1 Evaluation of DAC 6 items

Items	Contents	Confirmation	Current situation at the completion of the project
Relevance	Relevance to the country's development policies and needs	Was the HS code classification and ROO-based country of origin identification part of the support relevant for South Sudanese policy?	<p>It was relevant for the policy in South Sudan.</p> <p>The former South Sudan Customs Service (now the Customs Division of the NRA) has developed a five-year customs strategic plan for the period 2015-2019. The plan sets out a vision to 'achieve a modern customs authority, either as part of the National Revenue Authority in line with international standards or on its own, and one of its missions is to 'achieve a customs administration that contributes to economic and social growth in South Sudan through increased customs revenue and trade facilitation'. The Plan sets out 14 strategic objectives and plans to achieve this mission, including the preparation of guidelines based on the HS Explanatory Note (HS Explanatory Note) using HS codes. In addition, a five-year strategic plan was prepared in 2022 after the establishment of the NRA, and a new vision was presented: to increase non-oil tax revenues to achieve a tax-to-GDP ratio of 6% by 2027. Among the key challenges is to utilize digital transformation and highly competent and motivated staff in increasing non-oil tax revenue'. Strengthening the basic capacity of customs officers, such as HS code classification and ROO-based country of origin identification through this project is appropriate for South Sudan's policy as it contributes to the NRA's development objective of securing and increasing customs revenue.</p>
	Relevance as a means	Was the training, which is the core activity of support, properly implemented, focusing on the "beneficiaries" and taking into consideration the vulnerable groups and fairness?	<p>It was properly implemented.</p> <p>The NRA and South Sudan customs officers, URA officers and other stakeholders were continuously interviewed to ensure the project was on time and accurate. And if there is a problem that needs to be improved, experts have provided timely advice and hands-on support. In addition, utilizing the human resources developed in the previous phase, we have continued to provide guidance on HS codes, giving monthly assignments (case studies) to HS trainers from South Sudan customs administration. The project initially targeted customs officers and brokers in Juba and Nimule, South Sudan's main trading hubs. The support area was later expanded to Wau and Renk in response to the capacity development needs of the South Sudan customs administration. To enhance the impact of the contribution to the NRA, coordination with external partners including other donors such as WCO, TMEA and AfDB was also carried out. For the accession of South Sudan to the EAC, we liaised with</p>

Items	Contents	Confirmation	Current situation at the completion of the project
Coherence	Consistency with Japan's aid policy	Was it consistent with Japan's aid policy?	<p>the EAC Secretariat to ascertain the necessary steps for the introduction of the EAC Statutes, and in particular, to ensure that steps were taken for the implementation of EAC-CET and ROO.</p> <p>There was a high degree of consistency.</p> <p>In September 2021, JICA formulated a Country Development Cooperation Policy for South Sudan, which identifies support for the customs sector as a priority item. The major objective of the policy is to support national development towards economic stabilisation, and the medium objective "(2) Development of social and economic infrastructure" states that, from the perspective of developing South Sudan's potential business environment to promote trade and investment towards the major objective (economic stabilisation), JICA will support the development of social and economic infrastructure that will contribute to sustainable development. It is stated that the Government of South Sudan is to support the development of social and economic infrastructure conducive to sustainable development. As a matter of note, the support is also to be considered with a view to strengthening connectivity within the framework of neighbouring countries and the EAC, as well as the possibility of strengthening and developing regional economic integration (e.g. free trade agreements). In addition, in Pillar 1 of the 2019 TICAD VII Yokohama Declaration on Economy: trade and investment, Japan is committed to "realising a free, fair, non-discriminatory, transparent, predictable and stable environment" in Africa, and also recognises "the complementary role of bilateral and regional free trade agreements that are consistent with WTO agreements" It was expressed that the project is "a complementary role to bilateral and regional free trade agreements, consistent with the WTO Agreement". The project is therefore highly consistent with Japan's aid policy towards Africa and South Sudan.</p>
	Consistency with other agencies' aid policies	Was it consistent with the policies of the EAC and international organizations (EAC-CET, EAC-ROO, EAC SAD, AfCFTA-ROO)?	<p>There was a high degree of consistency.</p> <p>By joining the WCO in 2012, South Sudan has established modern customs procedures for individual customs regulations (HS code, customs valuation, ROO, customs procedures, etc.). It also aims to introduce customs procedures based on the "International Convention on the Simplification and Harmonization of Customs Procedures" (also known as the Revised Kyoto Convention) (adopted in June 1999 and entered into force in February 2006). As for the new tariff rate using HS code, the Taxation Bill, which included the tariff rate, was approved by the Parliament in January 2017 and was signed by the president. In July 2018, the digitization of data was completed based on EAC-CET 2017. However, South Sudan is not a party to various treaties such as the Revised Kyoto Convention and the HS Convention, which are international conventions on customs, and has not introduced international customs procedures. Moreover, the application of the CET in the EAC has not progressed despite the expiration of the transitional period for application of the Act in September 2019. Based on the above, the training in this project cooperated with the EAC Customs Directorate and URA of</p>

Items	Contents	Confirmation	Current situation at the completion of the project
Effectiveness	Achievement of project goals	To what extent were the project goals achieved?	<p>member states, and the Project provided assistance in compliance with relevant regulations at the regional, continental, and international levels, including the EAC and AfCFTA. It is believed that the fact that South Sudan, EAC member states and EAC Customs Directorate were able to gain a deeper understanding of the actual conditions of the South Sudan Customs contributed to heightening the EAC's interest in South Sudan.</p> <p>The project goal was achieved.</p> <p>The objective of the project is “to strengthen the capacity of customs officers to collect taxes in line with international standards in Juba and major borders (including Nimule).” Four outputs using objectively verifiable indicators were set to achieve this goal. The indicators take into account the number of training sessions conducted for South Sudanese customs officers and clearing agents, as well as the number of declarations based on a quantitative analysis of the project's results, all of which were achieved. Specifically, since the HS unit was officially incorporated into the verification procedure (department) for declaration documents at the NRA, one of the activities of Output 2, “2-2 The customs officers in main border points examine HS classification of more than 70% of SAD,” exceeded the target of 70% and achieved a 100% listing rate. In addition, ROO training was held 10 times as planned, and in the confirmation test conducted there, the trainees progressed to the point where they were able to score more than 70%. In addition, as a verification method, it was easy to grasp the results from training records and reports at weekly meetings by customs officers. In this respect, a concrete evaluation was possible. The four outputs set out in this project are independent but closely related to each other. In particular, Output 1 (The HS Unit is continuously functioning and its capacity is enhanced.), Output 2 (Customs officers in main border points including Juba and Nimule in charge of customs clearance are able to impose appropriate customs tariff using HS code.) and Output 3 (Clearing agents in main border points including Juba and Nimule are enhanced to file appropriate customs declaration using HS code.) have disseminated the HS codes introduced in the previous phase. Also, Output 4 (Capacity of the customs officers related to Rule of Origin is enhanced.) further strengthened the capacity of the customs officers in tax collection and promoted Output 1.</p>
Efficiency	Duration, timing, and cost	Were project activities such as training implemented as planned and on time?	<p>It was implemented as planned and on time.</p> <p>Although there were large fluctuations in the exchange rate during the implementation of this project, due to the thorough examination of the training content, the project was implemented as originally planned. In addition, some project activities were initially delayed from the project schedule, but from August 2021, Japanese experts began working in Uganda and conducted training. Therefore, the project activities followed the work plan.</p>

Items	Contents	Confirmation	Current situation at the completion of the project
Impact	The ripple effect	To what extent have the project's overarching objectives been achieved, which would contribute to the development of the South Sudanese economy in the long term?	<p>The project is on track to achieve the goals.</p> <p>The project has set the overriding objective that 'Customs declare procedures are continuously modernised in accordance with international and regional standards'. The achievement of this goal will contribute to the Government of South Sudan's development objective of 'Achieving a customs administration that contributes to the economic and social development of South Sudan through increased customs revenues and trade facilitation'. In the previous period of the project, a unit to introduce HS into customs declarations was formally inaugurated in the capital, Juba, and in Nimule, the main border town, and a system was established to monitor and report the number of declarations in which HS was introduced at weekly meetings. The current project has also seen an increase in the number of customs officers participating in HS TOTs, and it is expected that HS units will be established at other major borders (Wau and Renk) in the future. These activities and achievements have had the effect of facilitating the achievement of project objectives. In addition, the oncoming establishment of ROO units and the number of customs officers and clearing agents who have participated in the project's training has reached more than 1,000 since 2016, which has helped to raise awareness of South Sudan customs officers on international standards in customs, particularly on HS and ROO. Furthermore, the WCO diagnostic missions carried out during the project period have resulted in high evaluations, through which the WCO has mentioned its continued support commitment. Therefore, it is foreseeable that the above-mentioned objectives can be achieved.</p>
Sustainability (prediction)	Policies, systems and finances	<p>Given South Sudan's policies (including the NRA Strategy and the South Sudan Development Plan), is the sustainability of the project ensured?</p> <p>Is the project financially sustainable?</p>	<p>If the political and economic situation in South Sudan improves, it is expected to be feasible.</p> <p>In this project, an analysis of the change in tariff revenue if South Sudan applied the EAC tax rate was carried out and reported to the CG. The project therefore contributed to the increase in non-oil tax revenue in the NRA's five-year strategic plan, in addition to its overall development plan for South Sudan.</p> <p>If the economic situation in South Sudan improves, it is expected to be feasible.</p> <p>The South Sudanese government had allocated the budget for 2022/23 in December 2022, and since the budget was also allocated based on the NRA's five-year strategic plan from 2022, there was a prospect of realizing the plan. This plan also aims to facilitate trade and increase non-oil tax revenue, and it is expected that initiatives related to HS and ROO will be implemented in accordance with this plan even after the project ends. It is hoped that the CG's continued leadership in the future will lead to proper implementation of the budget.</p>
		<p>Will human resources be institutionalized?</p>	<p>With frequent personnel changes and constant budget shortfalls expected in the future, it is unclear whether the budget to maintain project activities will always be guaranteed.</p>

Items	Contents	Confirmation	Current situation at the completion of the project
	Technical aspects	Will South Sudanese customs officers continue to receive classroom training and OJT on HS and ROO?	<p>Three documents on the NRA's personnel system (NRA staff regulations, NRA code of conduct and NRA scheme of service) were approved by the President in December 2022. Based on the three documents, if the re-recruitment of customs officers goes smoothly, NRA personnel will be institutionalised and appropriate human resource development will take place, but due to the political instability, it is expected that it will still take some time before the personnel system is institutionalised.</p> <p>It is expected to be continued.</p> <p>The HS revision TFs organised under the project have acquired experience and knowledge to be able to carry out HS revision on their own in the future through the project activities. In addition, the introduction of the smartphone application software enables the project participants to maintain and accumulate knowledge to apply the HS Code to SAD declarations and audits continuously after the project ends. In addition, with regard to ROO, training has been conducted to develop future trainer candidates, ROO units have been formed for continuous knowledge accumulation and sharing, and technical training can be conducted by South Sudan Customs officers. in accordance with the EAC-CET and HS Code amendments every five years. However, the knowledge of the customs officers and the implementation system established through the project will enable continuous revision. Therefore, lecturers and systems to conduct classroom training and on-the-job training have been established, even in the absence of Japanese experts. However, some lecturers and trainee subjects will not participate without incentives, and how to deal with this should be continuously discussed in the HS/ROO Unit.</p>

(Source: Project)

3.2. Key Factors Affecting Implementation and Outputs

(1) HS Training Conducted by South Sudanese

In the second phase, except for the beginning of the first term (due to the impact of COVID-19), HS-related training was conducted by South Sudanese. The fact that the South Sudanese themselves conducted the training heightened their sense of ownership of the project and enabled them to actively carry out project activities.

One of the reasons why South Sudanese were able to do this was that the transfer of knowledge necessary for conducting the training had been completed in the previous phase. Also, an ad hoc HS group was formed to handle HS-related tasks, and it was able to work as one under the leadership of Mr. Marko Makur (Head of HS Group). In addition to the HS Group, a permanent organization, the HS Unit, was established in Juba, JIA, and Nimule, and HS-related work was incorporated into its jurisdiction. Moreover, the fact that the HS verification work by the HS unit has been formally incorporated into the business flow has contributed greatly.

(2) Smartphone APP

In the first term, the project developed an Android smartphone Application to promote the introduction of the HS code in South Sudan. It has three functions: (1) search for the South Sudan tariff tables, (2) search for guidelines created from the first term, and (3) answer and view assignments. The aim is to use the app to strengthen the capacity of the customs clearance field staff for HS, since the travel of Japanese project experts is restricted due to COVID-19 and it is not possible to distribute homework assignments to customs officers and clearing agents in the field as in the Phase 1 or to widely distribute homework assignments as a follow-up to classroom training, as was done in Phase 1. The idea of utilizing an app came from the fact that South Sudan customs officers and clearing agents always carry smartphones and enjoy social networking and app games. As a result of ongoing IT literacy training and activities to promote awareness of the HS application, the number of people who use the HS application to answer the monthly HS assignment questions given by Japanese experts has increased as shown in Table 3-2 below, and the number of users of the HS application has steadily risen since its initial release.

Table 3-2 Usage of HS app

	All respondents	Respondents who used the HS app	Percentage of respondents who used the HS app
2021			
May	-	4	-
June	-	6	-
July	-	10	-
August	-	14	-
September	-	23	-
October	-	20	-
November	24	20	83.4
December	23	21	91.4

	All respondents	Respondents who used the HS app	Percentage of respondents who used the HS app
2022			
January	22	19	86.4
February	19	17	89.5
March	26	21	80.8
April	27	22	81.5
May	26	21	80.8
June	25	23	92
July	34	25	73.6
August	37	21	56.8
September	39	26	66.7
October	41	25	61.0
November	33	13	39.4
December	30	16	53.3
2023			
January	29	14	48.3

(Source: Project)

(3) Close communication with C/P

For this project, Japanese experts could not work in South Sudan due to security concerns. Also, in the first term, due to travel bans and restrictions due to the impact of COVID-19, it was not possible to travel to Uganda, a neighboring country of South Sudan, and communication with the C/P was limited.

In order to cope with these constraints, a weekly meeting was held every Monday using a web conference system to ensure close communication with the C/P. At the weekly meeting, in addition to the standard business report, information was shared in a timely manner among the participants regarding unexpected events, and solutions and countermeasures were discussed and opinions gathered, so that project activities were implemented as planned.

In addition, monthly executive meetings were held not only with the direct C/P but also with executive officials (such as the NRA CG and the Commissioner of Customs) to confirm and revise the direction of the project at a high level.

(4) Keeping South Sudanese Motivated to Learn

Regarding HS, if customs officers have a good understanding, they can become instructors and enjoy instructor allowances, which is one incentive to maintain motivation for learning.

Regarding ROO, no South Sudanese became instructors, but their experience of the HS suggested that understanding ROO would lead to future incentives, and the desire to understand ROO in depth was maintained. However, it seems that incentives will be needed to maintain that desire to learn. As for HS, at the end of this project, those with excellent results were awarded as accredited HS trainers. As

for ROO, it would be a good idea to propose as an incentive that they will be awarded as accredited ROO trainers in the same way as HS, depending on their future learning.

For the incentives, the fact that assignments were given every month gave the students the time to think about HS and ROO without having to attend training, and has helped to maintain their motivation to learn. In addition, it is believed that one of the factors that led to the success was that Project experts provided an opportunity to casually engage with HS anywhere by solving assignments in a game-like manner using a smartphone app, as described above.

In particular, the instructors presented simple homework assignments every month, and provided detailed explanations and comments to deepen the understanding of the answers to the assignments. In particular, through the instructor's guidance, students gradually came to understand the approach to applying ROO.

(5) Response to COVID-19

At the start of this project (in April 2020), project activities were curtailed due to movement restrictions that coincided with the start of the COVID-19 infection. In light of these constraints, the lectures were recorded on USB flash memory and distributed to C/Ps to encourage self-study. This initiative has had some effect, helping to keep up motivation to learn.

However, some C/Ps did not have a PC and could not access lectures recorded on USB flash memory. In response to these problems, measures were taken such as using the PCs provided in Phase 1. We believe that this approach (self-study using USB flash drives) would have been even more effective if the low IT literacy of the South Sudanese been taken into account, as described in 3.3 Lessons Learned.

(6) Training and Cooperation with Experts from Third Countries

In this project, considering the situation in South Sudan, efforts have been made to introduce the EAC system (EAC-CET and EAC-ROO). In the process, third-country training was carried out mainly in Uganda, an EAC member. In addition, with the cooperation of the Uganda Revenue Authority, a Ugandan customs officer who is an expert on third countries was invited as a lecturer and instructor. The EAC secretariat officer was also invited as a training instructor.

In this way, the training in Uganda became a multi-layered and realistic training content, with Japanese experts providing guidance from an international perspective, and Ugandan experts providing unique EAC systems and practices. The fact that the South Sudanese were able to grasp the actual situation of the introduction and operation of HS and ROO in neighboring Uganda led to an increase in their motivation, which was a factor leading to the success of the project.

(7) Training in Uganda (Gulu)

For this project, Japanese experts were unable to travel to South Sudan due to the security situation (especially in Nimule). However, in the current phase, since the main target of support was Nimule, training was conducted in Gulu in northern Uganda, relatively close to Nimule.

By conducting the training in Gulu, project experts were able to save on costs and, as a result, training could accommodate more trainees. The training at Gulu helped to maximize the effectiveness of the project within the limited budget. Japanese experts took advantage of the training opportunity to visit Elegu on the Ugandan side of the border and observe the state of Nimule across the border, which was also effective in helping them understand the actual state of customs clearance, including infrastructure, in Nimule.

(8) Establishment of South Sudanese Expert Groups and TF Teams in HS and ROO

In general, the crux of technical cooperation projects is how to enhance the ownership of the C/P. In this project, an expert group (HS and ROO) was organized on the initiative of the C/P for the main HS and ROO technical fields. The group became a kind of expert pool, which enabled the effective implementation of various project activities.

For example, HS was amended internationally in 2022. South Sudan also needed to amend its tariffs, but a taskforce (TF) was established within the HS group, and it appropriately amended the tariffs.

In order to establish the ROO unit, which is the main pillar of the project activities, another TF was established by ROO group members, and it worked on the ROO Action Plan and the establishment of the ROO Unit as its extension, and achieved its goals.

3.3. Lessons Learned

(1) Low IT Literacy Among South Sudanese

On 1 March 2022, the e-Customs system was officially introduced in the South Sudan customs administration. In the beginning, the situation was very confusing with the declaration work of customs officers and those who were not used to operating computers. For the time being, when providing ICT-related assistance to South Sudanese, activities should be designed with the low IT literacy of South Sudanese in mind.

Although South Sudanese are frequent users of smartphones, the social networking sites and games they use are fixed, and it is not easy for them to cope with complex systems and applications. Many people are unable to use the system to smoothly make declarations, and input errors by clearing agents can affect the process that follows. At the end of the months, the project side was frequently contacted by e-mail and encouraged them to respond. On the other hand, some customs officers have been able to use the system without any problems, which shows that there are individual differences. In addition, Chief Administrator Saturlino Chollong, who is on the e-Customs system development team and is the

point of contact regarding the system, is IT savvy, so any opportunity to gain experience and knowledge can enhance IT literacy for others as well. Since some of the young customs officers are good at IT, it is expected that the IT literacy level of the South Sudan Customs Division will be improved among such people.

(2) Constraints on Japanese Experts from Travel Restrictions to South Sudan

As mentioned above, Japanese experts did not travel to South Sudan due to the security situation in South Sudan. Although it is an external factor that cannot be helped, there were issues with communication at the C/P, especially at the high level. It should be noted that the fact that Japanese experts cannot travel to South Sudan in order to communicate with the C/P is a considerable constraint.

For example, project experts communicated with the busy CG by email, SMS and phone, but it was not easy to get in touch. If they had been able to travel to Juba, communication and confirmation of direction could have been carried out in a timely and effective manner by talking with the CG for a short period of time (a few minutes at most).

(3) Collaboration with WCO and EAC Secretariat

Since this project was aimed at introducing international agreements, cooperation with international and regional organizations was essential. To this end, project experts worked closely with the WCO (Secretariat and Regional Office for Capacity Building [ROCB])) and the EAC Secretariat. In the case of projects that introduce international agreements, we believe that collaboration with the international organizations that administer the agreements and, in the case of Africa, the Regional Economic Communities (RECs), which define regional agreements, is essential for the efficient introduction of agreements.

WCO worked with ROCB in Kenya (Nairobi) on a daily basis, and received publicity for the project via articles on the project activities almost every two months in the ROCB newsletter. In addition, the WCO Secretariat participated in the South Sudan diagnostic mission of the HS-Africa Programme, which the WCO conducted with the support of the EU, and was highly commended for its efforts to introduce HS in South Sudan through this project. The fact that this project was recognized by the WCO, an international organization in the customs field, and that its efforts were highly appreciated, is beneficial for the introduction of HS and ROO, as it will make it easier to receive support from the WCO.

(4) Collaboration with URA

The collaboration with URA is very useful. For the South Sudan project, it is no exaggeration to say that gaining the cooperation of neighboring countries will be key to the success of the project.

Since South Sudan is a member of the EAC, working with institutions in EAC member states can confirm goals that are familiar to South Sudan, which leads to motivation. In addition, as EAC member states, they share the same goals, and if they work together, they can expect synergistic effects.

Also, Uganda is a country that is friendly and cooperative in supporting South Sudan. Since they share a border, the two countries' citizens interact with each other, and there is a high level of friendship and little risk of conflict arising in project activities.

4. Achievement of Overall Goals After Completion

4.1. Outlook for Overall Goals

The project has set “Customs clearance procedures are continuously modernized in accordance with international/regional standards.” as its overall goal. In addition, the following three indicators have been established to measure the achievement of higher-level goals. These are to be achieved after a certain period of time (approximately three years) after the end of the project, and are seen as achievable at the end of this project.

Indicator 1: Implementation status of customs officers for proper customs tariff collection, with the establishment of rules and regulations, guidelines and manuals based on HS code modification.

Indicator 2: Tariff Book is revised in accordance with HS code modified by WCO.

As for indicator 1, South Sudan is a member of the EAC, and the EAC Secretariat is calling for the EAC standards to be implemented as soon as possible. This is an international commitment and should have been introduced in 2019, but the development of the legal system was delayed due to domestic policy issues such as the impact of COVID-19 and the reorganization of the NRA. Since this (including the integration of the Customs Services into the NRA) is being promoted under the leadership of the CG from in July 2022, it is expected that legal improvements will also be made.

As for indicator 2, the necessary knowledge and experience have been accumulated in the NRA since the work of HS amendment in 2022 was carried out by a TF consisting of senior and junior officers. The next amendment of the HS will be carried out in 2027, but if the junior members of the current TF are the ones to take the lead, it is expected that the HS amendment process will be completed without any problems.

Thus, with regard to HS, the foundation for achieving the goal has been completed with the results of this project, and it is judged that it is possible to achieve the overall goals without any problems. In addition, since the ROO unit was also established for the ROO supported by this project, it is believed that C/Ps can achieve the overall goal by having the ROO units take the lead in practical work, similar to the HS unit.

4.2. South Sudanese Implementation Structure and Plan to Achieve the Overall Goals

To achieve the overall goals, the implementation system of HS and ROO involved in the project is as follows.

HS Unit

Government offices	Job title	Name
Juba Headquarters	Head of unit	Mr. James Morris Yokwe
	Member	Mr. Bomido Johnson
	Member	Ms. Alice Manase
JIA	Head of unit	Mr. John Victor Alimas
	Member	Ms. Martha Achok Awar
	Member	Mr. Diing Manyok
	Member	Ms. Mary Dawa
Nimule	Head of unit	Ms. Jendia Agnes Mike
	Member	Mr. Kon Anyieth
	Member	Ms. Ajonye Antessia Duku

ROO Unit

Government offices	Job title	Name:
Juba Headquarters	Head of unit	Mr. Jokondo Anthony
	Deputy Head	Mr. Moses Makoi
	Deputy Head	Ms. Alice Manase

The policies and plans for the NRA are as described in the South Sudan policy listed in “3. Results of the Joint Evaluation 3.1 Results of the Evaluation Based on the DAC 6-item Evaluation Criteria.”

4.3. Recommendations for the South Sudan Side

(1) Continued Implementation of HS training

As a result of this project, the ability to autonomously conduct HS training was developed. Specifically, these are teaching materials, training implementation manuals, and tariff books. In addition, a tool to support training, the HS smartphone app, has been developed and will be handed over to the NRA at the end of the project. Also, the NRA 2022/23 budget has been allocated, and the environment is in place for HS training to continue after the project ends. In consideration of the improvement of the environment, it is recommended that HS training be continued even after the project ends.

Based on the HS training for Wau/Renk conducted in the second term of the project, it is essential to conduct HS training and SAD filing training at other borders in the future for smooth customs procedures. It is also a good idea to add ROO to the training content as described later.

For the ROO training described below, HS is essential basic knowledge. Without this knowledge, training for ROO is inconceivable. HS is the foundation of customs clearance, and it is strongly recommended that the NRA fully understand this point and continuously implement HS training.

(2) Conduct ROO Training for Customs Officers and Other Stakeholders

As a result of this project, a core group of experts to conduct ROO instruction was trained within the NRA. ROO is essential for the implementation of the AfCFTA, which began operation in 2021, and

awareness of ROO is needed as soon as possible. To this end, it is proposed to utilize the above-mentioned experts on ROO within the NRA to conduct training for customs officers and other government and private-sector stakeholders.

The reason for this is that at the time of project completion, ROO was not practiced at the customs clearance stage, and there was a discussion in South Sudan to make the NRA the COO issuing authority. If the NRA becomes a COO issuing authority, opportunities to examine COOs at customs clearance stage will increase, and it is believed that COOs will become more widespread.

As opportunities to examine COOs increase at customs clearance stages and ROOs spread among customs officers and other stakeholders (other government agencies, private companies such as clearing agents), the need to understand ROOs will increase. In that case, customs will be involved in the examination of the COO attached to the import/export declaration documents, and if the NRA were to become the COO issuing authority, the examination of the origin of the target cargo and the examination of the content of the COO application.

(3) Accession to the WCO HS Convention

According to the WCO Diagnostic Mission report of September 2022, accession to the HS Convention is strongly urged. Although it is not necessary to join the HS Convention in order to introduce the HS Code, in view of the benefits that can be gained by accession to the HS Convention (arbitration of international disputes over HS code classification, involvement in the HS Convention amendment process, etc.), accession is recommended. By acceding to the HS Convention, technical assistance from the WCO on item classification can be received, which will facilitate the implementation of sustainable work on HS classification and ROOs after the project is completed. For these reasons, accession to the HS Convention at earliest convenience is strongly urged.

4.4. Recommendations for JICA

ROO Training Support

At the end of this project, the ROO unit will be set up and fully active. The main activity is training for public and private-sector officers, including customs officers. However, the NRA's budget for FY2022/2023 has been allocated, but it is unclear whether it will be appropriately allocated to ROO training. If not, JICA support is desirable from the perspective of ensuring sustainability.

Since the NRA has enough ROO experts trained in this project, training should be implemented appropriately as long as the budget is secured. The training budget is to be supported by the NRA and other donors, and it is hoped they will consider supporting this project while taking into account the ongoing trends.

4.5. Monitoring Plan from Project End to Ex-post Evaluation

The HS unit and ROO unit will report to the JICA South Sudan office monthly by email and other means on the activities of the HS and ROO units, respectively, as stipulated in the HS and ROO unit action plans.

[Checklist]

HS unit

No. of HS code inspections and breakdown of inspections

Details of OJT implementation (date, time, no. of participants, content)

ROO unit

Details of training (date, time, no. of participants, content)

No. of COO reviews and breakdown

No. of COOs issued and breakdown

Attachment

- Attachment-1 Status of Modernization Efforts (Strategies) at Regional (EAC), National and NRA Levels
- Attachment-2 Current Status and Challenges of NRA for Strategic Initiatives Formulated in NRA Five-year Strategy
- Attachment-3 The summary of the HS Unit Action Plan
- Attachment-4 Project achievements (list of experts, C/P list, training achievements, etc.)
- Attachment-5 List of project deliverables (reports, teaching materials, etc.)
- Attachment-6 PDM (all versions)
- Attachment-7 Minutes of R/D, M/M, JCC
- Attachment-8 Monitoring Sheet

Note: Attachments 6 and 7 are available for relevant person only.

Attachment-1 Status of Modernization Efforts (Strategies) at Regional (EAC), National and NRA Levels

Regional Level(EAC) EAC 6th Development Strategy (2021/22 – 2025/26)	Priority area	Provide appropriate customs services to promote trade and investment in the region in accordance with the law										
	Sector Priority area	Customs Union Providing technology-enabled customs services to promote lawful trade and investment in the region					Trade facilitation Rationalization, simplification, and harmonization of administrative procedures and various regulations related to trade					
	Customs-related priority initiatives, etc.	4.6 Achieve a fully-fledged customs union through full implementation of the Single Customs Territory (SCT)	5.6.1 ROO :Develop strategies for implementation of trade negotiations with AfCTFA, TFTA, and other key partners	5.6.1 Maximize the efficiency of customs clearance operations using the latest technology	3.2.1 Electronic Cargo Tracking System, Interconnection of customs systems	5.5 OSBP : Expansion of OSBP		Strengthen institutional capacity and human capital of Customs 5.6.1. Customs Union – Strategic Intervention	•AEO :The EAC regional Authorized Economic Operator (AEO) program			
National Level (Republic of South Sudan) National Development Strategy (2021 – 2024)	Strategic issues (Economy)	Finalize legal and institutional frameworks for economic growth. (Chapter Five: Economic Cluster, 5.4 Objectives)							Strengthen the revenue base			
Sector Level (NRA) NRA First Strategic Plan (2022 – 2027)	Three Missions of Customs						Trade Facilitation		Taxation	Realization of a Safe and Secure Society		
	Strategic Theme						3.4.1 Revenue				3.4.4 People	
	Strategic Objective						3.4.1.3 Enhance trade facilitation				3.4.4.1 Improve human resource management systems	
	Strategic Initiative						3.4.1.3.2.Introduce customs automated system	3.4.1.3.3.Introduce electronic cargo tracking system			3.4.1.3.1.Enhance integrated cross border customs management	3.4.1.3.4.Operationalize customs risk management to reduce clearance time

(Source: Project)

Attachment-2 Current Status and Challenges of NRA for Strategic Initiatives Formulated in NRA Five-year Strategy

Policy objectives set out in EAC and NRA policy areas	[EAC Gap Assessment] 4.3.2.1 Enabling Laws, Harmonization of South Sudan's Domestic Legal System (taxation, etc.) with EAC laws and Regulations			
Current status and challenges of NRA	<p>- SCT: A South Sudan Customs branch office has been established at the port of Mombasa to clear goods at the port where they are unloaded under the SCT system. The following are the main contents that NRA officers will work on to implement SCT.</p> <p>(1) Establishment of a customs system on the South Sudan side, data interconnection between KRA, Kenya Port Authority (KPA), URA, and NRA: → As has been widely reported, NRA/Crawford is working on this project, which is scheduled to be completed by 2024/25 according to the five-year plan (see page 63 of the plan).</p> <p>(2) Other trade facilitation tools (RECTS, Regional Customs Transit Guarantee (RCTG) Bond, etc.): The first priority is to realize information cooperation with other member states through the initiatives in (1). Trade facilitation tools such as RECTS and RCTG Bond will be implemented as an additional function of the customs system. South Sudan as a whole handles few transit cargoes, with only one transit from Uganda to RSS (Kaya) to the Democratic Republic of the Congo at Kaya in western South Sudan. For this reason, tracking systems and guarantee systems have not been developed. Various stakeholders have different thoughts on the handling of cargo bound for South Sudan from the port of Mombasa. A scheme to ship directly from the port of Mombasa by truck, or to transport by rail to the dry port in Nairobi for customs clearance, is also emerging as a possibility, and developments will continue to require close monitoring.</p>	<p>EAC Customs Management Act: With the support of the IMF, review the current South Sudan Customs Service Act, taking into account its conformity with international frameworks such as the EAC and WCO.</p>	<p>EAC Customs Procedure: With the support of the IMF, an internationally standardized customs procedure will be introduced throughout South Sudan.</p>	<p>Valuation: Efforts should be made to introduce proper customs valuation as the determination of the duty basis by the minimum price is not allowed under the EAC Customs Management Act. Measures to improve taxpayer compliance are also necessary. In terms of tariff assessment, the EAC Customs Management Act will be implemented, and the ratification of the WTO Customs Valuation Agreement will be pursued (after WTO accession).</p>
Status of cooperation from other donors	<p>EAC is considering human resource development in consideration of the support status of other donors.</p> <p>- UNDP conducted a scoping study of customs systems (Crawford, ASYCUDA, and comparative verification of other systems). It has not committed to future support.</p>	<p>The IMF will review the customs law.</p>	<p>The IMF is conducting a review of customs procedures.</p>	

Policy objectives set out in EAC and NRA policy areas	[NRA First Strategic Plan] 3.4.4.1 Improving HR management systems	[EAC 6th Development Strategy] 5.6.1 ROO: AfCFTA and TFTA operationalized, and the EAC Customs Union becomes fully functional, leading to increased access to export markets.
Current status and challenges of NRA	<p>[Customs Division]</p> <p>• Apart from JICA support, there is little training provided by the Customs Division itself, and there is no training policy for the entire Customs Division. The current training unit is very small and does not have a training system, so it cannot be called a training implementation system. There are no facilities necessary for training. An urgent task is to comprehensively work on the training system, implementation system, and facilities to strengthen capabilities, and to improve organizational training capabilities.</p> <p>The South Sudan customs administration (NRA) as a whole is expected to work on human resource (HR) development in various areas with the cooperation of development partners, but it is necessary to establish a foundation and environment to enable individual assistance. Specifically, it is necessary to work on building an organizational foundation for HR management, such as (1) formulating an organizational HR management policy and training system, (2) developing a training implementation system, (3) continuously strengthening teaching capabilities also in other fields, and (4) developing training facilities.</p> <p>[Entire NRA]</p> <p>For the NRA as a whole, the Corporate Services Division, which is responsible for HR, will proactively work on improving the HR system. The AfDB is supporting the improvement of the HR system through a financial support package.</p> <p>On the training front, although still in the preliminary concept stage, NRA is considering the creation of a training school covering both domestic tax and customs areas. In the area of domestic taxation, the AfDB will support the development of training programs and manuals.</p>	<p>ROO: Given the need to determine the Competent Authority within South Sudan, with the NRA (Customs Division) being designated as such, JICA is supporting ROO training for customs officers. Similar to HS, the NRA will work on establishing TOT after the end of the project.</p> <p>Opportunities for accessing the free trade market are expected to expand in the future, such as the AfCFTA and the EU-EAC Economic Partnership Agreement, and the importance of establishing a system to manage the implementation of ROO is high. Since preferential treatment will be applied in earnest within the EAC region and in other free trade agreements in the future, the implementation phase is also challenging.</p>
Status of cooperation from other donors	The AfDB, through its financial support package, will support the NRA in improving its overall HR system and training in the area of domestic taxation. The current financial support will continue until the end of 2023, and a follow-up phase is being considered. A detailed planning survey will be conducted from October 2022.	

Policy objectives set out in EAC and NRA policy areas	[NRA First Strategic Plan] 3.4.1.3 Improving Trade Facilitation				
Current status and challenges of NRA	<p>CET: EAC-CET has been introduced with the support of JICA. (On an operational basis, it has been established at three locations: Juba HQ, JIA, and Nimule, and support is being expanded to Wau/Renk.) It also complies with the 2022 amendment. NRA is promoting the introduction of eight-digit codes for e-Customs.</p> <p>The JICA project team provided support for the introduction of EAC-CET. JICA experts met with the NRA CG on July 4, 2022, explained the impact analysis (tax revenue impact analysis if EAC-CET is introduced), confirmed that there would be no problem in terms of tax revenue if Stay of Application was used, and agreed on the direction to proceed with Stay of Application. As a next step, in proceeding with the Stay of Application, it was decided that a benchmark survey would be conducted (to clarify the explanation/procedures for domestic related organizations and the EAC in other EAC member countries, the approach of phased tax rate adjustment, and to confirm other points to be noted and best practices), and that a concept paper would be prepared based on the results of the benchmark survey and the impact of the tax rate change on the industry. Basically, the NRA Customs Division has the lead role, but there was a request for continued support from the JICA team. The JICA team worked with URA and the EAC Secretariat to collaborate on the benchmarking survey.</p>	<p>[3.4.1.3.3 Introduce electronic cargo tracking system] Same as SCT.</p>	<p>[3.4.1.3.1 Enhance integrated cross border customs management] OSBP: Currently, only the border with Nimule is not operational. The EAC Customs Management Act needs to be applied to local conditions. The management structure is Regional/National/Border level, but there is no committee. Regarding training, EAC has provided introductory training, but it is insufficient. Infrastructure is also partially underdeveloped due to stalled TMEA support.</p>	<p>[3.4.1.3.2 Introduce customs automated system] NRA/Crawford is working on it.</p>	<p>[3.4.1.3.4 Operationalize customs risk management to reduce clearance time] Risk management has not been implemented, and all products are currently inspected at the entry point. It is necessary to introduce a risk management database and screening criteria while utilizing the customs system. In addition, the AEO system and the PCA will be developed in the future, but nothing has been prepared so far. In addition, efforts to raise the awareness of private business operators (taxpayers) to comply with the act are important, and it is necessary to introduce risk management methods along with improving taxpayer compliance.</p>
Status of cooperation from other donors	<p>WCO: Within the HS-Africa Programme funded by the EU, some support is being considered for accession to the HS Convention. An assessment was conducted in September 2022. The introduction of the NRA's HS code was generally well received. The issues are joining the HS Convention.</p>		<p>TMEA is supporting the functionalization of OSBP and is monitoring it.</p>	<p>UNDP conducted a scoping study.</p>	<p>PCA: IMF is considering support.</p>

(Source: Project)

Attachment-3 The summary of the HS Unit Action Plan

I. Administrative Meetings

- 1) Ensure that customs officers and clearing agents obey the correct order of customs procedure (HS code must be checked by the HS unit before tax calculation)
- 2) Ensure cooperation for OJT for customs officers and clearing agents conducted by HS units

II. Training for Customs Officers

- 1) Meeting with administration heads, customs heads and CCO at JIA
- 2) Meeting with administration heads, customs heads at HQs
- 3) Meeting with head of training for OJT, HS code, SAD documentation, examination of goods, compliance
- 4) Monitoring the verification officers by their seniors, such as customs and administration heads
- 5) Orientation program for new officers at the site
- 6) Classroom training of examination of goods and compliance

III. Training for clearing agents

- 1) Meeting with training head
- 2) Classroom training for HS code, SAD documentation, examination of goods
- 3) Identify clearing agents who used incorrect HS code and SAD and inform executives

IV. Licensing System of clearing agents

- 1) Introduction of clearing agents licensing system by customs valid for one year (NRA or DG Administrative matter)

V. Enhance Compliance of clearing agents.

- 1) Introduction of punishment
- 2) Report and suggest to DG and NRA

VI. Introduction of AEO Program

- 1) Report and suggest to DG and NRA

VII. Investigation by Administration Section

VIII. Support for Establishment of HS unit in Nimule (Activity 2-2, 2-3)

- 1) Discuss the establishment during HS training at Nimule (6 officers)
- 2) Meeting with HQ administration and Juba HS unit
- 3) Stable Internet environment for HS classification