

# Accelerate Trade Facilitation HMRC-UNCTAD-WCO Programme Annual Review 2023/24

## 1. Overview and Purpose

- **Programme Title:** Accelerate Trade Facilitation
- **Programme Allocation Costs 2023/24:** £1.4837 million
  - UNCTAD Spend: £627,500
  - WCO Spend: £792,500
  - HMRC Spend: £63,717.72
- **Programme start and end dates:** The Programme, currently named “Accelerate Trade Facilitation” as of 2022, was formally established in 2015. We are currently in Phase IV of the Programme, which runs until March 2026. This review covers the period from 1 April 2023 to 31 March 2024.
- **The Programme:** Accelerate Trade Facilitation is a partnership between HMRC, the World Customs Organization (WCO) and the United Nations Trade and Development (UNCTAD), working with developing and least-developed countries to support implementation of the World Trade Organisation (WTO) Trade Facilitation Agreement (TFA).
- **Official Development Assistance:** Accelerate Trade Facilitation is funded directly from Official Development Assistance (ODA).

### Countries:

- During the evaluation period the **WCO** supported Eswatini, The Gambia, Lesotho, Liberia, Madagascar, Namibia, Nigeria, The Philippines, South Africa, and Zambia.
- **UNCTAD** provided support to Bolivia, Botswana, Cambodia, Eswatini, Honduras, Lesotho, Madagascar, Malawi, Namibia, São Tomé Príncipe, Timor-Leste, Zambia, and Zimbabwe. New countries added in Phase IV were Belize (for e-learning courses), Dominica, Ecuador, Grenada, Maldives, Mongolia, Peru, Saint Lucia, and Saint Vincent and the Grenadines. Egypt and the Maldives joined the Programme in Year 2 as well, with Egypt benefitting from a tailored approach funded by FCDO Egypt.

## 2. Background and Context

Accelerate Trade Facilitation, hereafter referred to as the ‘Programme’, is supported by HMRC to deliver capacity building to Official Development Assistance (ODA)-eligible countries as part of the UK’s World Trade Organisation (WTO) Trade Facilitation Agreement (TFA) obligations. The TFA sets out a series of measures for streamlining the movement of goods across borders inspired by best practices from around the world. The Agreement is expected to reduce total trade costs by more than 14 per cent for low-income countries and more than 13 per cent for upper middle-income

countries by streamlining the flow of trade across borders<sup>1</sup>. Under the terms of the Agreement, developing countries (DCs) and least-developed countries (LDCs) may request assistance to implement TFA provisions.

The Programme was developed by UK Government to support reforms in developing and least developed countries that will contribute to unlocking up to \$1tn of additional global trade per year<sup>2</sup> by expediting the movement and clearance of goods. Supported by HMRC, the Programme has been running since 2015, working in close partnership with the Foreign, Commonwealth and Development Office (FCDO), and has made significant progress in assisting countries towards TFA implementation. However, according to the WTO TFA database, at a global-level LDCs still have an implementation rate of just 53.2% (correct at the time of writing). Supporting trade facilitation continues to be vital to UK credibility and influence in the WTO and WCO, as well as for the UK as a trading nation.

## 2.1 Delivery Partners

The Programme is delivered primarily through HMRC's two delivery partners: the WCO and UNCTAD, and it offers an effective and proven vehicle to meet TFA requirements.

The WCO delivers targeted and in-depth technical assistance and capacity building activities, specifically supporting implementation of eight TFA measures. Across partner countries, the WCO supported implementation of Electronic Advance Ruling (TFA Article 3), Risk Management (RM), (TFA Article 7.4), Post-Clearance Audit (PCA), (TFA Article 7.5), Time Release Study (TRS) to establish baselines and diagnostics for border performance (TFA Article 7.6), Authorized Operators (AO) (TFA Article 7.7), Expedited Shipments (TFA Article 7.8), and Coordinated Border Management (CBM), (TFA Article 8). The WCO also supported broader Customs organisational development, including areas such as leadership and management development, gender equality and diversity, as well as Customs integrity and competency-based Human Resource Management. These are considered key prerequisites for more effective, transparent, and inclusive Customs reforms and operations.

UNCTAD assists countries and regional organisations with the implementation of trade facilitation reforms and measures. This can include needs assessments and ratification assistance; development of project plans and trade facilitation strategic roadmaps; advisory services and intensive training for National Trade Facilitation Committees (NTFCs); establishing trade information portals and legal frameworks; business process analysis and simplification of trade-related procedures and training national transit coordinators or supporting regional trade facilitation initiatives.

The WCO and UNCTAD each bring unique expertise and experience in border management, processes and procedures. Both organisations seek to complement each other and work jointly and productively in areas and with countries where it is beneficial to those partner countries. Namibia, Zambia and Lesotho are strong examples of partner countries who have benefitted from this synergy. It is also noteworthy that both partners leverage peer-to-peer support in this Southern Africa region to promote knowledge sharing and expertise, which helps accelerate the implementation of trade facilitation reforms in the region.

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<sup>1</sup> [Why trade facilitation matters now more than ever](#)

<sup>2</sup> [WTO | Trade facilitation](#)

## 2.2 Governance

The Programme's main governance mechanism is the Steering Group, with representatives from HMRC, WCO, UNCTAD and FCDO. FCDO plays a critical part in the Steering Group to maintain the Programme's alignment with the UK's wider Trade for Development approach. The Steering Group is responsible for strategic oversight, assurance and direction of the Programme. As part of this, the Programme ensures spend and activity allocation are recorded through activity-based budgeting and a regular reporting cycle of quarterly meetings, twice-yearly Narrative Report and an Annual Report, led by the delivery partners.

This review covers the period from April 2023 to March 2024. It considers the extent to which the Programme's outputs are meeting the objectives of the Accelerate Trade Facilitation Programme. This review will provide an assessment of progress and identify lessons and considerations for future years.

## 3. Evaluation Summary

The HMRC-led Accelerate Trade Facilitation Programme has provided capacity building in its current format since 2015. This report reflects on the second year ('23/'24) of the latest three-year phase (Phase IV) of the Programme. For this phase, the Programme has been allocated approximately £4.5 million, of which £1.5 million was earmarked for 2023/2024. During this review period, UNCTAD joined forces with several new partner countries, and Namibia became the 10th WCO partner country.

WCO and UNCTAD both increased their in-country engagement, post COVID-19 pandemic. They leverage a blended approach of tailored in-person support and online assistance to build capacity in partner countries on their path to alignment with the TFA, allowing for higher levels of engagement and fostering national ownership around driving progress. In the reporting period MRC also sought to embed a bilateral capacity building element to the programme which would bring together experts from across HMRC to provide light-touch support to partner countries on a government-to-government level.

Financial year 2023-2024 marked significant progress in increased alignment with WTO TFA measures and international standards in multiple partner countries. UNCTAD reports that the potential implementation score of partner countries has increased in 14 out of 21 countries in the past year. The UNCTAD implementation score is a methodology that calculates a country's TFA implementation rate. Compared to statistics provided by similar tools, this tool assigns weighted values to the Agreement's Provisions based on how difficult each of the Provisions are to implement. Thus, the Score relies on the overall assumption that some Provisions are more difficult to implement than others. The score is considered "potential" when the implementation check list has been started by relevant experts, but the validation process has not been completed.

The **Reform Tracker** has been developed by UNCTAD to empower NTFCs by automating task distribution, resource planning, team collaboration and reporting. The Reform Tracker has become an indispensable tool for NTFCs. It provides a platform that allows NTFCs and its working groups to monitor progress towards implementation.

The number of Trade Facilitation Reforms marked as completed in the Reform Tracker nearly doubled from 271 in Year 1 to 510 this year, demonstrating increased alignment with WTO TFA provisions, and, often, completion is the outcome of multiple e-coaching sessions with UNCTAD experts.

Furthermore, partner countries demonstrated increased capacity to fulfil institutional obligations under the WTO TFA, with 18 partner countries sending 24 notifications to the WTO.

The WCO also reports that impact level<sup>3</sup> results have been achieved due to capacity building support on trade facilitation resulting in increased alignment with WTO TFA measures or other international standards. This includes Eswatini (Electronic Advanced Ruling and TRS), Namibia (TRS), South Africa (TRS) and Zambia (Authorized Economic Operator [AEO]). Significant progress has also been observed as a result of the Programme's organisational development support packages, such as Leadership & Management Development (LMD), which was utilised to help South Africa and Nigeria manage Customs reforms and operations more effectively. In Nigeria, for example, enhanced internal and external stakeholder management contributed to significant progress across two key reform projects, AEO and TRS.

The Programme has also leveraged Customs-to-Customs learning and peer-to-peer support to strengthen expertise in the regions and ensure sustainable, long-term success of the implemented capacity building measures. Implementation plans are based on a detailed appraisal of each recipient country's needs and strategic priorities against provisions of the TFA. These assessments determine the specific TFA Articles of focus in each country and the schedule of technical missions.

In this financial year, as part of the Programme, HMRC also scoped out some potential bilateral capacity building work with the General Commission for Customs in Iraq, as part of a wider UK Government (HMG) commitment to support economic reform in Iraq at Prime Ministerial and Foreign Secretary level.

In July 2023, HMRC officials from both tax and customs carried out a joint scoping exercise, to evaluate the current landscape for tax and customs in Iraq, with a visit to Baghdad to establish what capacity building HMRC could provide on both tax and customs in line with the communique. HMRC engaged with Iraqi Customs to understand the direction of their customs reforms, in particular the opportunities that digitisation plans can provide, alongside the implementation of the new IT system ASYCUDA. HMRC engagement is still at an early stage and will require ongoing discussions with Iraqi Customs and the donor community to test the initial findings and identify areas where HMRC can most effectively provide technical support, while mitigating any duplicative capacity building efforts.

Overall, the Accelerate Trade Facilitation Programme is continuing to play an important role by making it easier and less costly for developing countries to be part of global supply and value chains. Digitalisation of procedures and processes continues to be a priority for the Programme, where possible. The work of the Programme helps consolidate the UK's position as an influential, global leader in maintaining and securing the global trade system, playing a critical role in trade for sustainable development and providing opportunities for inclusive trade.

## 4. Summary of Activity in Beneficiary Countries

The following section is not an exhaustive account of activities undertaken with our partner countries during the review period, but a summary of work delivered and key highlights.

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<sup>3</sup> Impact level is defined as improving the trading environment in partner countries through the implementation of the provisions of the WTO Trade Facilitation Agreement (TFA) and other international Standards

## 4.1 World Customs Organization

In the financial year there were 10 WCO partner countries on the Programme: Eswatini, Gambia, Lesotho, Liberia, The Philippines, Namibia, Nigeria, Madagascar, South Africa, and Zambia.

All partner countries have multi-year strategic partnerships, which focus on a tailored programme of capacity building and technical assistance on TFA measures, as well as cross-cutting organisational development to strengthen Customs administrations' ability to effectively manage reforms and operations.

### 4.1.1 Eswatini

As part of the multi-year partnership, the Eswatini Revenue Service (ERS) has been supported on Electronic Advance Ruling, Risk Management, including on the Customs Enforcement Network (CEN), as well as CBM and AEO, TRS, and PCA. Eswatini is also benefitting from organisational development support to implement a Customs competency-based Human Resource Management (HRM) approach to enable more effective Customs reforms and operations. Most notably, reforms on HRM and TRS had previously been managed by external consultants for ERS, while the Programme's capacity building approach boosts internal buy-in and operational ownership.

In the reporting period, Eswatini reached impact level in two technical areas: Advance Rulings and TRS – respectively Category B and C commitments under the WTO TFA. Eswatini launched Advance Rulings and, going above and beyond the TFA, also launched its Electronic Advance Ruling tool as part of its digitalisation agenda, in collaboration with the EU funded WCO EU HS Africa Programme. The launch of the Electronic Advance Ruling tool is a significant milestone for Eswatini on its path to more efficient processes and increased transparency and predictability at the border for the business community in the region. The reception to the tool was very positive, with the Minister of Finance expressing his appreciation to the Programme for the continuous assistance rendered.

The TRS serves as a critical tool in assessing a country's clearance process, identifying potential delays and inefficiencies, leading to improvements in trade facilitation practices for administrations and stakeholders. Eswatini finalised an end-to-end TRS with South Africa and established capacity and structure to conduct TRS with regular intervals at various border posts. End-to-end TRSs to cover two sides of a border have been rare thus far. The support of the Programme was crucial in ensuring that the two countries managed to pursue this first end-to-end TRS in the region. WCO utilised a peer-to-peer learning approach, with Namibian and Zambian customs specialists supporting the virtual and in-country capacity building, sharing their knowledge and experience on TRS.

The in-country mission took place in Spring 2023 after virtual capacity building was provided to support the NTFC's TRS Technical Working Group in conducting the TRS at the Ngwenya border. It provided invaluable insights into clearance procedures at the border, identifying specific timestamps, and resulted in clear recommendations to reduce bottlenecks, streamline procedures and processes. The ERS identified 17 recommendations and actions to improve the import-export process flow.

### 4.1.2 The Gambia

The Gambia Revenue Authority (GRA) has had leadership changes which created challenges to keep the momentum on reforms across three collaboration areas, TRS, CBM and AEO. During the reporting period, there has been closer collaboration with GRA on CBM.

Furthermore, the WCO supported the drafting and review of documentation to implement GRA's AEO policy, which is to be approved by the GRA Executive Team, with adoption expected in financial year 2024/2025. AEO status can confer significant benefits including fewer physical and document-based controls and priority clearance.

It is expected that the new GRA Strategic Plan, which for the first time includes trade facilitation measures, will provide fresh momentum and further support progress.

#### 4.1.3 Lesotho

The Revenue Services Lesotho (RSL) has been receiving support on a number of TFA-related measures, such as Expedited Shipments/Air Cargo Streamlining, TRS, CBM, Risk Management and PCA, as well as benefitting from organisational development support. In the current reporting period, implementation on Expedited Shipments has progressed as the new electronic tool – Air Cargo Declaration System (AcaDeS) – is now embedded into the daily operations at the air cargo unit. Thanks to the capacity building and technical assistance provided by WCO the RSL is now able to receive advance data, enabling compliance assessment and pre-clearance before the submission of customs declarations. An end-to-end TRS with South Africa, and CBM (following progress in the legislative framework) will be focus areas in the next Financial Year.

#### 4.1.4 Liberia

During the reporting period, the Programme has collaborated with the Liberia Revenue Authority (LRA) across several technical areas, including TFA Article 7.8 on Expedited Shipments and TFA Article 7.6 on Establishment and Publication of Average Release Times.

A key priority for the next reporting period is to revitalise the partnership with LRA and seek to progress work in the pending collaboration areas.

#### 4.1.5 Madagascar

Following a pragmatic approach in light of the COVID-19 pandemic and related restrictions, the WCO leveraged the already existing Customs Modernisation Plan when Madagascar joined the Programme in early 2021. The initial engagement was primarily focused on supporting Madagascar in HRM and Risk Management. With the progressing partnership and post-pandemic, the support rendered was expanded to also cover AEO and the WCO Immediate Release Guidelines/TFA Article 7.8 on Air Cargo Streamlining. Reduced HRM capacity building resource at the WCO led to challenges in actively following up on the HRM reforms. This led to delays and uncertainty and also impacted other reform projects supported by the Programme, such as AEO.

#### 4.1.6 Namibia

The Namibia Revenue Agency (NamRA) has been a partner to the Programme from November 2022, with a clear willingness to seek to reduce trade barriers, improve Customs procedures, and foster a more streamlined system for cross-border trade. The Programme has been supporting NamRA on Advanced Rulings, TRS and AEO as well as leadership development on a middle management level as part of Customs organizational development. During the reporting period, a baseline TRS was conducted in the port of Walvis Bay with support from the WCO, who also assisted in establishing the national TRS Technical Working Group. By June 2023, this Working Group, under the auspices of

the NTFC, had completed the data analysis and presented its findings. All recommendations were validated and Namibia reached impact level on TFA Article 7.6 on TRS, a WTO Category C commitment), with the launch of the TRS report in December 2023 well in advance of the notified TFA definite implementation date of June 2025. The report highlighted root causes for delays in the clearance process and proposed recommendations to remedy and overcome the bottlenecks. The TRS Technical Working Group will oversee the implementation of the recommendations as well as support future TRS at various border posts. Namibia recently successfully conducted a second TRS at the Trans-Kalahari border post building on the initial support rendered by the Programme.

Directly addressing TRS recommendations, the WCO supported in recommendations to further strengthen coordination between border agencies in relation to cargo clearance. A draft Stakeholder Engagement Strategy and CBM model has been developed based on the WCO CBM Compendium. The WCO will support the NTFC and NamRA with CBM capacity building and technical assistance on respective Standard Operating Procedures for border-agency cooperation and inter-agency connectivity.

The WCO also conducted a gap analysis to assess how an AEO compliance and security programme could be built on the existing Trusted/Compliant Trader Programme and to ensure more uptake by the private sector as the Programme only included one trader thus far. A pilot plan was established for the expansion of the existing NamRA programme to not only include importers and exporters but also other economic operators such as freight forwarders, Customs brokers, carriers and couriers, and to also include safety and security criteria as per the WCO SAFE Framework of Standards, which sets the global standard on AEO.

One of the WCO's recommendations was for NamRA to expand the awareness of the AEO Programme by highlighting return on investment for potential AEOs. The NamRA AEO Team implemented this recommendation, which resulted in the receipt of ten applications from economic operators volunteering to participate in the AEO Compliance Programme. These companies are currently undergoing AEO validation to ensure AEO criteria are met.

#### 4.1.7 Nigeria

Following a leadership change within Nigeria Customs Service (NCS) and WCO Leadership & Management Development support, the NCS has made great strides and reached several milestones on the two key identified reform projects, AEO and TRS. Applying the WCO leadership approach has improved internal and external stakeholder management and been key in progressing towards implementation. The TRS was launched at the Tin Can Island Port in Lagos, with the TRS report expected to be released in 2025. Furthermore, the NCS is on track to launch a fully-fledged AEO Programme in early 2025, following capacity building and technical assistance on AEO reform in the reporting period.

#### 4.1.8 The Philippines

The Philippines Bureau of Customs (BOC) has had a comprehensive partnership with the WCO and Accelerate Trade Facilitation Programme since 2019 – initially as part of the FCDO funded Trade Facilitation in Middle Income Countries Programme. The key focus technical areas include Risk Management, Air Cargo streamlining/TFA Article 7.8 on Expedited Shipments, AEO and TRS.

Additionally, the BOC has made strides in its organisational development with significant progress made in implementing WCO recommendations on Gender, Equality & Diversity, Competency-Based Human Resource Management and integrity development.

The BOC enhanced its RM following WCO recommendations issued in 2021. As part of its risk management strategy, it now employs an automated selectivity system, where the selection of shipments to certain color-coded lanes results from selectivity rules and parameters. Impact level, via enhanced alignment with TFA Article 7.4 on RM, is expected in FY 24/25 after the BOC further acts on the findings of the WCO's February 2024 stocktake.

#### 4.1.9 South Africa

The reporting period marked the above mentioned end-to-end TRS with Eswatini, which took place in November 2023. Two respective TRS reports were validated by the National TRS Technical Working Groups for both countries, comprising representatives from Other Government Agencies and the Trade community. The WCO supported in establishing the TRS Technical Working Groups, which are key in ensuring to sustainability of the provided capacity building efforts and institutional memory. Following the TRS findings, the South African Revenue Service (SARS) identified six major recommendations and eleven actions to improve the import-export process flow. South Africa is already planning the next end-to-end TRS with Namibia and Lesotho respectively.

On Expedited Shipments (TFA Article 7.8), during the 2022-2023 reporting period, WCO Immediate Release Guidelines were implemented with DHL at Johannesburg Airport. As per 2023, the simplified process flow and data exchange, including the cargo manifest and closer coordination with Port Health, led to 93% of low value shipments being cleared the same day. This was hailed by the express carrier association as a significant improvement in service delivery. As of 31 March 2024, the approach has now been expanded beyond DHL and FedEx to also include UPS, Aramex, Meili Logistics, RT Clearing and Cape Town International Airport.

#### 4.1.10 Zambia

Building on its Trusted Trader programme, and following WCO capacity building, Zambia Revenue Service (ZRA) launched its AEO Programme with four AEOs in line with the WCO Safe Framework of Standards in October 2023, allowing AEO certified companies to benefit from reduced clearance times. This directly supported enhanced implementation of Zambia's Category C commitment on Article 7.7 of the TFA in advance of the notified definitive date of implementation on 31 December 2024.

During the reporting period, virtual support on implementing the WCO Immediate Release Guidelines (IRG) continued with the aim of full alignment with TFA Article 7.8 on Expedited Shipments. As of 31 March 2024, a pilot was successfully implemented, with impact level in terms of enhanced aligned with Article 7.8 expected in FY 24/25.

The ZRA continues to champion the WCO TRS capacity building provided in 2019, and the knowledge and experience gained. ZRA officers have been assisting in WCO-led missions and sharing peer-to-peer experiences with other partner countries. ZRA has also conducted its third TRS at the Chirundu One Stop Border Post (OSBP) between Zambia and Zimbabwe, publishing the report in August 2023. This

report showed a significant reduction in the average clearance time from approximately 7 days (as reported in baseline TRS, 2019) to approximately 2 days.

#### 4.1.11 Global Knowledge

There has been a significant uptake on e-learning as part of the Programme's blended approach. Completion of e-learning courses, available through the WCO CLIKC! Platform, are required to ensure a minimum level of knowledge and understanding before direct capacity building and technical assistance takes place, including in-country missions. Some administrations have started to make the courses part of their Customs academies, cadet programmes and, in specific cases, part of KPIs for promotions.

For courses developed under the framework of the Programme, there were over 4,000 e-learning course completions in total across all languages – a steep increase from last year's completion total of 1,802. These courses cover Project Management, the WTO Trade Facilitation Agreement, AEO and Advanced Gender & Inclusion and, as mentioned, are increasingly being used by administrations to build capacity and knowledge within their workforce.

## 4.2 UNCTAD

During the evaluation period UNCTAD provided support to Bolivia, Botswana, Cambodia, Eswatini, Honduras, Lesotho, Madagascar, Malawi, Namibia, São Tomé and Príncipe, Timor-Leste, Zambia, and Zimbabwe. New countries added in Phase IV were Belize (for e-learning courses), Dominica, Ecuador, Grenada, Maldives, Mongolia, Peru, Saint Lucia, and Saint Vincent and the Grenadines. Egypt and the Maldives joined the Programme for FY 23/24 as well, with Egypt benefitting from a tailored approach funded by FCDO Egypt.

Throughout this reporting period, UNCTAD has focused on strengthening the capacities of National Trade Facilitation Committees (NTFCs) by providing tangible tools that contribute to the efficiency and sustainability of trade facilitation reforms through coordination and monitoring, thus helping to accelerate TFA implementation. UNCTAD holds regular meetings with countries, with the frequency tailored to each country's needs. However, progress in some countries is hindered by a lack of human resources and conflicting priorities.

Overall, UNCTAD has observed an increase in ownership and autonomous work in a wider range of countries, which is promising for the sustainability of their NTFCs. UNCTAD also seeks to regularly take part in NTFC meetings as an observer.

Under the framework of this project, UNCTAD's support to beneficiary countries was organised around four different axes:

1. Training NTFC members on trade facilitation-related issues;
2. Equipping NTFCs with a tangible tool to monitor the implementation of Trade Facilitation reforms, including the WTO TFA, through the Reform Tracker;
3. Coaching NTFCs on relevant implementation and management topics; and
4. Analysing and simplifying procedures.

This year witnessed substantial intensive training for NTFC Secretariats and Chairpersons, with workshops conducted in Cambodia, Egypt and São Tomé and Príncipe. There was also a regional workshop in Peru for representatives of Bolivia, Ecuador, Honduras and Peru. The course played a

significant role in the progression of results across various indicators in the Programme's Result Framework and the regional workshop received positive feedback from participants.

The NTFC Technical Secretariat of Peru have also proposed a comprehensive gender and trade facilitation project examining the role of women in cross-border trade at Peru's borders. This project, scheduled for the second half of 2024, will involve Ecuador and Bolivia and UNCTAD will provide technical assistance, with financial support from the Programme.

#### 4.2.1 Reform Tracker

UNCTAD has diligently worked on improving the Reform Tracker which provides a platform for NTFCs and its working groups to monitor progress towards implementation of specific reforms. This reporting period saw the incorporation of a dedicated section within national monthly newsletters, where Reform Trackers from various countries communicate updates to their constituencies. The tool is now operative in 23 partner countries, with varying levels of engagement.

The Reform Tracker was upgraded during this reporting period after consultation with users to ensure the tool is as user friendly as possible. Other priorities for the upgrade were a flexible planning approach for creating multiple clusters of reforms with controlled access rights, a new Monitoring & Evaluation (M & E) functionality for tracking progress with key performance indicators, a dedicated NTFC website section and resource page, and the ability for users to mark reforms as favourites.

The Reform Tracker has become an indispensable tool for NTFCs, with stakeholders creating 474 new tasks (100 more than the previous FY). The number of changes cumulated in the Reform Tracker across the different countries has again almost doubled from 7,294 in March 2023 to 14,077 in March 2024. The number of page visits has significantly increased from 141,523 by the end of FY 22-23 to 232,058 by the end of FY 23-24, establishing the Reform Tracker as a widely utilised reference tool.

Additionally, the number of Trade Facilitation Reforms marked as completed in the Reform Tracker nearly doubled from 271 in Year 1 to 510. Behind each of these completed reforms lies a story, often reflecting the collaborative efforts of the WCO and UNCTAD under the Programme. For instance, in October 2023, Eswatini notified the early implementation of Advance Rulings (Article 3) and marked this reform as completed in the Reform Tracker. This milestone was achieved with the WCO's support and led to advance rulings not only being implemented in Eswatini three years and nine months ahead of schedule, but also fully digitalised. UNCTAD experts advised and supported Eswatini in notifying this early implementation to the WTO with multiple e-coaching sessions.

Feedback from partner countries on the Reform Tracker has been positive. For example, Mr R Njaka, who works at the Port of Toamasina, Madagascar, indicated that the Reform Tracker is a valuable tool for monitoring and evaluating progress in trade facilitation, "This tool offers several advantages for tracking and assessing initiatives aimed at improving the business environment and facilitating international trade. In summary, the UNCTAD Reform Tracker is a valuable asset for Madagascar in its efforts to enhance trade facilitation. It provides significant benefits in terms of data collection, real-time monitoring, trend analysis, and communication. By using this tool effectively, Madagascar can

better evaluate the outcomes of its trade reforms and ensure that its policies establish a business-friendly environment conducive to economic growth and development”.

The collaboration and coordination between domestic border agencies and the private sector in partner countries has been enhanced through use of the Reform Tracker, and the inclusion of users from the private sector has risen from 128 to 176.

Training sessions conducted by UNCTAD and national counterparts have been instrumental in driving these achievements. During the review period, several training sessions on the use of the Reform Tracker were conducted across countries and 139 stakeholders completed UNCTAD's online course on this topic. In-country training sessions were held in eight partner countries – Maldives, Eswatini, São Tomé and Príncipe, Peru, Cambodia, Zambia, Egypt and Botswana.

The programme also delivered several courses beyond Reform Tracker training activities including online courses on Monitoring and Evaluation (English), Effective communication (French) and Blockchain in Trade Facilitation (English). A total of 452 courses were completed on the UNCTAD e-Learning platform by stakeholders of Partner countries (55 per cent women and 13 per cent private sector representatives).

#### 4.2.2 Alignment with WTO TFA Measures

The review period saw improved alignment with WTO TFA measures in partner countries. The potential implementation score of considered partner countries has increased in 14 out of 21 countries in the past year.

Partner countries’ capacities to fulfil obligations under the WTO TFA institutional arrangements were enhanced, with 18 partner countries sending 24 notifications to the WTO.

#### 4.2.3 Stakeholder engagement

Overall, stakeholders involved in trade facilitation across Partner countries have expressed high levels of satisfaction with the knowledge acquired through the training courses provided by UNCTAD:

- 83% of trained stakeholders claim to feel in a better position to fulfil their role as a member of their National Trade Facilitation Committee;
- 92% of trained stakeholders agreed that the UNCTAD e-learning courses have helped them significantly improve their knowledge on trade facilitation or related specific topics; and
- 82% of trained stakeholders feel more confident after the course to apply trade facilitation principles and concepts in their daily jobs.

#### 4.2.4 Business process Analysis and Simplification activities

The Business Process Analysis and Simplification activities saw significant progress in Lesotho, Madagascar, and Namibia. By the end of March 2024, Lesotho had mapped the import and export of fruits and vegetables and Madagascar the import of sugar and the export of cloves. Namibia had successfully mapped the import of washed potatoes. A total of 22 simplifications had been proposed and one of them has been implemented in Lesotho, leading to an estimated saving of 500 minutes (5 minutes per trader for approximately 100 traders) per year.

## 5. Monitoring, Evaluation and Learning

The Programme is guided by a Monitoring, Evaluation and Learning (MEL) system that is underpinned by a tailored Theory of Change and Results Framework. The Programme is also developing a process for the ongoing sharing of case studies and success stories.

All ODA-funded programmes are required to undertake MEL activity throughout their life cycle. Alongside the programme Results Framework, Theory of Change, and reporting mechanisms, in-country activity is needed to ensure robust, real-time evidence. HMRC does not employ an external monitoring agent to conduct MEL as the programme is considered low risk due to the reputation, track record and experience of delivery partners and established relationships with partner countries.

HMRC conducts M & E activity directly in-country to corroborate programme outcomes, understand experiences of partner countries and analyse impact through the Programme's Results Framework. Feedback is then provided to delivery partners, with recommendations and suggested next steps.

HMRC has committed to conducting two M & E missions per financial year but due to capacity issues were unable to fulfil this commitment during the reporting period. HMRC did conduct one M&E mission for the WCO to The Philippines in February 2024 and is conducting two M & E visits for the financial year 2024/2025, with missions planned for The Maldives and Namibia in the autumn of 2024.

## 6. Risk

### **Overall risk rating: Low**

The Programme Steering Group, consisting of HMRC, UNCTAD, WCO and FCDO assumes overall responsibility for the Programme, including the management and mitigation of risks. Delivery partners are required to report on risks, challenges and lessons learned to enable the early identification of risks, with appropriate escalation procedures in place. Some of the main risks and issues for the reporting period are detailed below.

## 7. Risks and challenges

### 7.1 WCO

- A stretched team capacity affected Programme delivery during the reporting period due to staff changes, recruitment processes and medical leaves, while WCO Secretariat Gender Equality and Diversity (GED) and HRM capacity challenges led to less substantial contributions in these areas. The HRM limitations had a significant impact on the delivery of ongoing sensitive HRM projects in Eswatini, and Madagascar in particular.
- Capacity challenges are also noted when preparing for and delivering in-country support and technical assistance to ensure activity goes beyond technical support and is aligned with strategic objectives, as well as making key recommendations and providing next steps for administrations rooted in national ownership and commitment to tangible results. The team

has been fostering a more streamlined approach with proven delivery packages duplicated, where appropriate, but tailored to the specific needs of the respective country.

- Delays in feedback on key deliverables from partner countries impacted Programme delivery. Political will and high-level commitment to identified priorities is essential. A key factor is when a lack of internal project management resources and/or accountability exists or where leadership changes occur, which in turn lead to no active monitoring of deadlines and results are not actively driven forward. In these cases, progress can stall, impacting overall Programme planning. Lack of engagement can often be a problem in LDCs due to limited resources.

## 7.2 UNCTAD

- Progress in some countries is hindered by a lack of human resources. The need of national stakeholders to balance multiple roles hampers progress. The allocation of domestic resources to support project implementation is critical.
- Conflicting priorities for administrations can be a challenge. Political will is essential. Re-establishing momentum following a government change or political unrest can be difficult and impact delivery.
- E-Learning fatigue requires a combination of in-country and online activities.
- The presence of bureaucratic idiosyncrasy can pose challenges to the progress of initiatives. Similarly, relying on collaboration with external partners carries inherent risks.

## 8. Accelerate Trade Facilitation Programme spend 2023-2024

Costs (23-24)	Amount (£)
<b>Budget:</b>	£1.5 million
<b>Actual Spend:</b>	£1.4837 million
<b>Underspend:</b>	£0.0163 million

Disbursements to WCO, UNCTAD and HMRC for programme delivery totalled £1.4837 million. To note, the Programme achieved close to full spend (99%), with all WCO funds spent or committed prior to 1 April 2024 and all UNCTAD funds committed and allocated for expenditure also by 31 March 2024.

## 9. Value for Money<sup>4</sup>

The Programme has demonstrated strong value for money in this reporting period. The WCO provided 308 days of experts' support (equivalent to an in-kind contribution of EUR 308,000 at a

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<sup>4</sup>It should be noted that WCO and UNCTAD measure their respective in-kind contributions differently. The WCO only counts contributions of (i) the WCO expert pool which consists of active Customs officers that are being released free of charge by their Administrations to render capacity building to the benefit of partner countries, and (ii) WCO Secretariat Subject Lead Officers on but only in so far as they

quantified day-rate of EUR 1,000). Of the 308 days rendered to Programme capacity building and technical assistance of global knowledge tools, 180 days were from the WCO expert pool, and 198 days were contributed from developing countries. 25 days were contributed by officials from the WCO Secretariat. A total of 97 days were delivered by women – 43 days were contributed from the expert pool, of which 33 days were contributed by women from developing countries. The WCO's accumulated in-kind Programme contribution in expert support is 1,180 days, a financial equivalent of EUR 1,180,000.

During this evaluation period, UNCTAD successfully leveraged 461 working days of non-Programme financed UNCTAD experts. Staff contributed their expertise in various areas including programme management, trade facilitation, non-tariff measures, gender, trade portals and ASYCUDA. In addition, 54 hours of training were delivered by 16 non-UNCTAD experts, with six of them hailing from developing countries. Experts from Morocco, Egypt, Tunisia, Madagascar, Rwanda, and Botswana made valuable contributions to the training sessions, enriching the learning experience for the participants and strengthening the South-South collaboration aspect of the Programme.

## 10. Lessons Learned

### 10.1 WCO

#### **Proactive follow-up**

- Experience has shown that while partner countries may believe that they are aligned with an international standard (and possibly notified the respective measure as a Category A commitment to the WTO), the reality on the ground can differ. Therefore, while the Programme enhances the implementation, very often this proves to be one step of many. A key element is therefore continuous and proactive follow-up to ensure that momentum is maintained across various activity components. The Programme insists on national ownership and top-management buy-in to commit to the needed success factors.

#### **WCO experts and strategic action-focused engagement**

- A more streamlined approach is beneficial to ensure WCO experts have clear agreement from partner countries at the end of missions on next steps, work plans and accountability for successful outcomes.

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themselves delivered capacity building or technical assistance. The WCO does not include any supporting staff support on e.g. the development of the e-learning courses, or administrative support for events, or senior management support nor WCO legal, IT and financial support. The WCO does not include the time of the Secretariat Lead Officers spent in coordinating missions that they themselves are not part of while they do spend time on expert engagement, preparatory meetings, ToR development, report validation etc. The WCO does also not include (i) any contributions of other International Organizations such as the World Bank, while there are joint activities and significant coordination efforts, nor of (ii) the team of Administrations that have welcomed partner countries on benchmarking missions other than the respective Administration's accredited expert from the WCO Expert Pool overseeing the visit, nor (iii) the time spent by administrations around the world to provide inputs e.g. for the GED Compendium. Please see the footnote below for the UNCTAD calculation.

<sup>3</sup>UNCTAD measure their in-kind contributions differently. UNCTAD includes only contributions by staff and experts of its Trade Facilitation Section, which are not financed by the Programme, but nevertheless work on delivering Programme activities. It also includes punctual contributions by UNCTAD staff from other substantial departments who contribute their expertise to the Programme activities, for instance, during the e-learning. It does not include UNCTAD support from IT, legal, Human Resources, Finance, and Communication teams.

### **Senior buy-in and National Ownership**

- Senior management buy-in and national ownership are crucial drivers for successful results. Engagement between the WCO Head of the Programme with the respective Commissioner or Director General has proven beneficial to help ensure a commitment to set priorities, national ownership and an aligned understanding on the expectations for longer term sustainable outcome level results.
- Discrepancies between technical and strategic approaches can have wide-reaching consequences. A lesson learned is to ensure institutional memory and address staff rotation parameters within capacity building. For a national approach, first ensuring a strategic vision and engagement of senior leadership is a necessity and helps ensure national ownership.

### **Peer-to-peer exchange**

- Peer-to-peer exchange is key for sharing experiences and learning. The WCO leverages its unique Customs-to-Customs approach, which allows Customs administrations to share their expertise and experiences with each other. In the reporting period, the Programme has increasingly used this approach successfully to develop a better understanding of the lessons learned and potential challenges among partner countries and to encourage regional and global exchange on best practices.

### **Public launch to promote buy-in, momentum and accountability**

- A key success factor involved the launch events organised at the kick-off for specific activities, especially those engaging OGAs, (such as TRS or CBM) which serve to raise awareness, and create public accountability and helps to maintain momentum, while also ensuring stakeholder buy-in.

### **Communication & Coordination**

- The Programme has noted that formalised appointments of National Focal Points in partner countries have helped to improve communication, drive engagement and accountability and ensure progress of activity. All partner countries have these appointed colleagues who act as links between the Programme and the respective Customs administration teams in-country, as well as with administration leadership.

## **10.2 UNCTAD**

### **Regular, proactive follow-up**

- The importance of proactive follow-up was demonstrated by the six-month follow-up post Regional Intensive Training in Johannesburg. It was instrumental in ensuring the completion of actions and continuous updates of the Reform Tracker. This should be done systematically and periodically after such an event.
- Following the Regional Intensive Training, numerous countries have embraced more sustainable work practices, including assigning staff to NTFC Secretariat tasks, conducting regular NTFC meetings, and actively engaging in planning trade facilitation activities. Furthermore, sending the recording of live sessions on how to use the Reform Tracker right after completion of the event increases the chances of participants completing the course.

### **Regional working**

- Collaborating within a regional framework accelerates the implementation of trade facilitation reforms. The stronger and more cohesive the region, the greater the significance of the regional context.

### **Engagement**

- Field missions have a greater impact in some countries than in others, but they are essential for strengthening the connection between UNCTAD and partner countries. They are crucial in complementing e-Learning and offsetting any potential e-Learning fatigue. The presence of the donor in Programme activities is also appreciated by partner countries and valuable for sharing experiences and developing mutual understanding.

## **11. Outlook for 2024/2025**

The focus for 2024/2025 will be to further drive results forward to outcome and impact level across various engagement areas in the respective partner countries. Furthermore, the Programme plans to step up efforts on data analytics and data alignment, including for data driven trade facilitation and agency inter-connectivity purposes in the context of CBM.

In the anticipated autumn 2024 Spending Review, the Programme, in a potential Phase V, will seek an increase in funding to expand HMRC led government-to-government capacity building and technical assistance, alongside the continued work of our delivery partners.