

CUSTOMS FACILITATION GRANTED TO ALGERIAN EXPORTERS **“Case of the Company SARL Meriplast, Bejaia”**

التسهيلات الجمركية الممنوحة للمصدرين الجزائريين "حالة شركة SARL MERIPLAST بجاية"

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Abstract:

The aim of this study is to shed light on the facilities offered by Algerian customs services and to highlight the crucial role they play in the success of the non-hydrocarbon export promotion strategy adopted by public authorities several decades ago. In this study, we have particularly focused on the customs facilities enjoyed by the exporting company SARL Meriplast, located in Bejaïa. An analysis of these facilities reveals that they have had a positive impact on SARL Meriplast's business and revenues.

Keywords: customs facilitation; exports; company; sarl Meriplast; Algerian customs.

Jel Classification Codes : P450, F130, F020, F140.

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Introduction

Algerian customs, like many countries around the world, have implemented a set of measures aimed at facilitating the customs clearance of goods for national economic operators within the framework of their international trade exchanges. These customs facilitation measures are essential for streamlining clearance processes, reducing complexity, speeding up deadlines, and minimizing costs, while ensuring compliance with regulatory customs controls.

Among the previous studies on customs facilitations, the article by JugurtaAitKheddache, entitled “Evaluation of Customs Facilitation Measures Implemented by Algerian Customs for Import and Export” and published in 2023, focuses on a general assessment of the impact of these measures. It notably highlights an insufficient use of certain facilitations, such as the advantages offered by the green circuit, and a lack of return to economic customs regimes. Our work stands out by specifically examining the customs facilities granted to exports.

We are particularly interested in the case study of the company SARL Meriplast, which allows us to concretely highlight how these measures influence the performance of an Algerian exporting company. This targeted approach will allow us to provide more precise and detailed insights into the effectiveness of customs facilitations.

Facilitation measures in Algeria are implemented at three main levels:

Completion of customs formalities: Simplified procedures and digital platforms facilitate the clearance process. For example, the streamlining of documentation and formalities helps speed up the clearance process, similar to the French model using risk analysis systems to improve efficiency (Polianska, 2024). Additionally, the adoption of digital systems, akin to the "single window" system used in Ukraine, facilitates access to information on goods before their arrival (Hazapko, 2024).

Implementation of economic customs regimes: The integration of innovative technologies such as Electronic Vehicle Identification (EVI) and biometric recognition improves logistical efficiency and reduces waiting times, as evidenced by research on customs operations (Zhou et al., 2024). Furthermore, the use of advanced risk management and automated control systems ensures compliance and security, drawing on the experience of French customs (Polianska, 2024).

Execution of regulatory customs control: Compliance controls are carried out selectively to balance facilitation and security. It is essential to maintain effective compliance controls while reducing long border checks, as demonstrated by the need to balance facilitation and security measures (Chan, 2024). Aligning customs procedures with international standards also improves transparency and efficiency, as shown by the implementation of the Trade Facilitation Agreement measures (Chan, 2024).

While these measures are beneficial, they alone are not sufficient to ensure optimal facilitation of trade. Other factors, such as political stability and economic conditions, can influence the effectiveness of these measures.

Moreover, continuous innovation and adaptation to global standards are necessary to maintain and improve the efficiency of customs operations. After presenting the main facilitation mechanisms implemented by Algerian customs, it is essential to focus on the concrete impact of these measures.

In this perspective, we will analyze the case of the company SARL Meriplast to assess how these facilitations influence the company's performance in its export operations. SARL Meriplast is an Algerian company specializing in the production of plastic materials for various sectors, including packaging and construction.

As an exporter, SARL Meriplast benefits from the customs facilitation measures implemented by the Algerian authorities. The case study of this company will determine to what extent these

facilities are beneficial and have contributed to the improvement of the company's activities and gains.

Our contribution will address the following question: to what extent have the customs facilities specifically intended for exporters been implemented to support Algerian companies, and more particularly the company SARL Meriplast? What impact have these measures had on its economic performance?

This work aims to make known the assistance mechanisms implemented by the Algerian customs services and highlight their crucial role in the success of the export promotion strategy. The study will focus on the facilities that the company SARL Meriplast benefited from during its export operations to determine their impact on its economic performance.

This subject is of particular importance for Algerian economic operators wishing to take up the challenge of exporting, as it highlights the advantages and simplifications offered by the customs administration, which they can benefit from as part of their export operations.

This work will be divided into two complementary parts. The first will consist of elucidating the customs facilities established by the current legislation and regulations. The second will include a case study of an exporting company, namely SARL Meriplast, to determine to what extent these facilities are beneficial for this company.

I. Customs facilitations granted to exporters : an overview

To support and promote Algerian exports, the Algerian Customs Administration has implemented various customs facilitation measures. These measures aim to simplify and streamline clearance processes for national economic operators. Customs facilitations are deployed at several levels to ensure optimal efficiency and reduction of obstacles encountered by exporters. In this section, we will examine the facilitation measures applied at the level of the completion of clearance formalities.

I.1. Completion of clearance formalities

Among the facilities implemented by the Algerian Customs Administration for the completion of export clearance formalities, we can mention the following six operations:

I.1.1. Provisional declaration

The exporter has the option to submit an incomplete, so-called "provisional," export declaration if they do not have all the required elements and documents, except for domiciled invoices and specific administrative formalities² (Banking Regulation No. 07-01 of February 3, 2007, Official Journal No. 31 of May 13, 2007). This simplified procedure is granted by the service at the request of the exporter. The provisional declaration must be completed with a supplementary declaration within the deadlines set by the service. The supplementary declaration, associated with the initial declaration, constitutes a single and indivisible act taking effect from the date of registration of the initial declaration.

To benefit from this procedure, the operator must submit a provisional declaration registration request, accompanied by the commercial documents necessary for the establishment of the said declaration (commercial register, NIF card, domiciled invoice, certificate, authorization relating to

²Invoices domiciled with a nationally accredited bank justify the regularity of international trade transactions.

Specific administrative formalities required : Certain goods are subject to specific administrative formalities during customs clearance. These formalities may include : a permit, an authorization, or a certificate attesting to the compliance of the product, subject to standards or restrictive import or export measures (prohibition, suspension, or specific measures applicable to certain goods).

the completion of the required administrative formalities, if applicable) and a commitment to complete the operation with a final declaration within the period granted by the Customs Administration. This request must be submitted to the territorially competent Chief of Divisional Inspection.

In summary, the provisional export declaration allows exporters to start their operations even in the absence of all the required documents, provided that the necessary formalities are completed later.

I.1.2. The simplified declaration

The simplified declaration is a declaration containing only some of the required information. This information must be sufficient for the identification of the goods concerned by the export and for the admission of the requested customs regime. Regularization is done by submitting a supplementary declaration called "final" within the period granted by the service. It is used for export operations of goods staggered over time, of the same nature, falling under the same tariff position, and carried out by the same operator. However, the simplified declarations introduced according to the specific media listed below do not require the submission of a supplementary declaration called "final" such as:

International use forms provided for by conventions, protocols, and international agreements signed and ratified by Algeria (example: ATA carnet³);

Specific use forms, whose models and forms are duly regulated and established by regulatory provisions, governing the customs clearance operations of specific goods or specific customs regimes (example: TPD, DSTR⁴);

Universal postal declarations models CN 22 and CN 23 are customs clearance forms that accompany postal parcels (Algeria is a member of the Universal Postal Union abbreviated "UPU").

I.1.3. Export under ATA carnet

Export under ATA carnet is an effective and internationally recognized means for professionals to temporarily export their goods by simplifying formalities and reducing costs. This document allows for the total suspension of duties and taxes, as well as a waiver of a bond. It replaces the declarations normally required when crossing each border, thus providing a notable simplification of customs procedures.

The ATA carnet acts as a passport for goods, allowing them to be temporarily exported without paying import duties and taxes, provided they are re-imported within a specified period, usually 12 months, and in the same condition. This document represents a valid international guarantee, governed by Circular No. 362/2013 and Decision No. 04/1999. The guarantee of compliance with the commitments made by the operator or professional user is ensured by the issuing Chambers of Commerce or other recognized bodies of the exporting country.

To obtain an ATA carnet, companies must contact their Chamber of Commerce and Industry (CCI). The carnet must be approved by the customs authorities of the destination and origin

³The term ATA (A.T.A) is the acronym for the combined denomination of the customs regime in both French and English : Admission Temporaire/Temporary Admission.

⁴The term TPD (T.P.D) is the acronym for "Titre de Passage en Douane" (Customs Passage Title) issued to tourist vehicles or vehicles imported for consumption pending customs clearance.

The term DSTR (D.S.T.R) is the acronym for "Déclaration Simplifiée de Transit Routier" (Simplified Road Transit Declaration) granted to importers to transport their goods from an entry office (port or import airport) to another inland customs office closest to their place of residence or their commercial or industrial activities, where they will complete the regulatory customs clearance formalities.

countries and must contain detailed information about the exported goods. In summary, the ATA carnet is a valuable tool for facilitating the temporary export of goods, whether for professional equipment, commercial samples, or goods intended for fairs and exhibitions (Ministry of Commerce, 2021).

I.1.4. Consignment sale

Consignment sale involves offering a customer to deliver goods to them, with payment being made only after the sale of the goods. On an international scale, consignment sale for export implies that the exporter delivers their goods to a distributor or intermediary located in another country, responsible for selling on behalf of the exporter.

In this case, export by consignment sale is carried out by subscribing to a provisional export declaration, accompanied by a commitment to subscribe to a supplementary re-import declaration (Circular No. 888/2016). The clearance of the provisional declaration is done by one of the following three declarations:

- A final supplementary export declaration for goods definitively sold;

- A re-import declaration following consignment sale for unsold goods;

- A final supplementary export declaration for goods damaged or destroyed abroad, supported by an expert or destruction report drawn up by an expert or authorized institution.

Clearing can be done by subscribing to a single type of declaration or by subscribing to two or three types of declarations at the same time, as the case may be.

In this respect, consignment sale is a commercially advantageous transaction for exporters, allowing flexible management of goods and reducing financial risks.

I.1.5. Waiver of bond

The customs bond is a written act by which a natural person, legal person, or organization undertakes to settle any fines of the liable party in case of a dispute. It also constitutes the amount required or collected to guarantee the total or partial recovery of duties and taxes, or penalties legally incurred in case of non-compliance with the commitments made, or violation by the subscriber of the legislative or regulatory provisions that the Customs Administration is responsible for applying. When the commitment made is respected, the subscriber's responsibility is discharged, and the consigned amount is refunded.

The waiver of bond is a facilitation measure granted to exporters by the customs services to promote exports outside the hydrocarbons sector. For example, we can cite (Article No. 104, Finance Act for 1997; Official Journal No. 85/1996):

Goods temporarily imported by national companies or companies regularly established in the national territory, intended to be re-exported after undergoing workmanship, transformation, or additional labor. This type of operation constitutes a customs regime called "active refinement."

Goods temporarily exported and intended to be re-imported after undergoing workmanship, transformation, or additional labor. This customs regime is called "passive refinement."

Empty packaging imported to be re-exported full and empty packaging exported to be re-imported full.

Therefore, the customs bond and the waiver of bond are essential mechanisms to secure and facilitate export and import operations while ensuring compliance with customs obligations.

I.1.6. Deferral of dispute processing

The customs bond is a written act by which a natural person, legal entity, or organization undertakes to settle any fines of the liable party in case of a dispute. It also constitutes the amount required or collected to guarantee the total or partial recovery of duties and taxes, or penalties legally incurred in case of non-compliance with the commitments made, or violation by the

subscriber of the legislative or regulatory provisions that the Customs Administration is responsible for applying. When the commitment made is respected, the subscriber's responsibility is discharged, and the consigned amount is refunded.

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Therefore, the customs bond and the waiver of bond are essential mechanisms for securing and facilitating export and import operations while ensuring compliance with customs obligations.

I.1.6. Deferral of dispute processing

The detection of a customs violation on the export declaration does not result in the immobilization of the export operation. The examination of disputes likely to arise after the subscription of the export declaration is deferred until after the effective shipment of the goods. Similarly, in order not to block the export operation, dispute processing can be handled by the post-clearance control services. These services can determine the degree of responsibility of the exporter in the violation after a thorough investigation.

However, this deferral of processing does not apply to disputes relating to goods prohibited from export within the meaning of Article 21 of the Customs Code, nor when the goods subject to export themselves constitute the body of the violation.

After examining customs facilitations aimed at easing export clearance formalities, it is now appropriate to consider the verification and customs control procedures for goods intended for export.

I.2. Customs verification of goods intended for export

The Customs Administration strives to ensure that the customs control and inspection process for goods intended for export is simplified, rapid, and cost-effective, so as not to delay export operations. The verification of goods declared for export is carried out through selective control before shipment. The targeting of containers to be inspected is managed by a risk management system designed to facilitate the export control operation.

To optimize this verification, customs use advanced technologies such as X-ray scanners and anomaly detection systems to inspect containers non-intrusively. These technologies help reduce inspection time while ensuring a thorough inspection of goods. Moreover, the Customs Administration closely collaborates with other government agencies and international trade actors to harmonize procedures and exchange relevant information, thereby ensuring a secure and efficient logistics chain.

This risk management process relies on the analysis of historical data and trade trends to identify high-risk cargoes of non-compliance.

I.2.1. On-site visit of the operator

According to Article 94 of the Algerian Customs Code, the exporter can initiate an export declaration at the nearest office to their production site or warehouses. For this purpose, the Customs Administration provides a customs officer to carry out the customs control and assist, within the site, in the loading operation of goods intended for export. This officer applies the customs seal and reports the results of their control to the verifying inspector in charge of the customs clearance file.

This procedure allows, after verifying the goods declared for export and sealing them on the operator's premises, to avoid further verification at border posts and facilitate the export operation. However, the verifying inspector may, if deemed necessary or useful, target certain goods for inspection or decide on the scanning of the loading or stuffing means to verify the conformity of the goods declared with the customs clearance file submitted for control.

In cases where goods are declared and controlled at an inland office, they are exempt from control at the exit office.

I.2.2. The green line for export operations

Circular No. 11/2000 states that the green channel allows economic operators to benefit from the right to immediately remove their goods upon payment (or bonding) of due duties and taxes without physical inspection of these goods. For exports, customs clearance formalities for the export operations of perishable products, particularly fruits and vegetables, are carried out on the same day as the subscription of the export declaration, with exemption from immediate customs control. The processing of exports of other products is done within a maximum period of 48 hours.

To benefit from the green channel, three criteria must be met: having a removal credit, maintaining real-time accounting, and having good fiscal morality. This process aims to streamline customs control and reduce human intervention in customs formalities, using new risk management techniques to accelerate clearance procedures and improve the fluidity of foreign trade operations.

I.2.3. Binding information on the origin of goods (RCO)

Executive Decree No. 18-165 (Official Journal No. 38/2018) and Circular No. 572/2022 establish the rules relating to binding information on the origin of goods (RCO).

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I.2.4. Authorized Economic Operator (AEO) status

The Customs Administration offers a privileged status to a certain category of economic operators. This concept, established by the World Customs Organization (WCO), is known as Authorized Economic Operator (AEO). According to the WCO, an AEO is "an entity involved in the international movement of goods in various capacities and recognized by a national customs administration as complying with WCO or equivalent standards in terms of supply chain security"

(Polner, 2010). This concept aims to establish a business environment that is both more secure and more fluid.

An AEO is perceived as a reliable trade partner, which gives it significant advantages in customs processes. The main objective is to secure the international supply chain and reward companies that meet high standards of control and risk management. AEO status facilitates trade by reducing customs controls and speeding up procedures for certified companies. In Algeria, this concept was integrated into the customs management system in 2012, in accordance with Article 89 ter of the Customs Code and Executive Decree No. 12-93/2012 (JORA 14/2012).

To obtain AEO status, the applicant must submit a request to the competent divisional customs inspection, accompanied by a file containing company documents, a specifications document, and a questionnaire downloaded from the administration's website and carefully filled out. The service responsible for examining these requests conducts an audit that can last up to six months, depending on the size of the company.

This status allows the orientation of customs declarations towards the clearance channel without immediate control, called the green channel, which facilitates the quick removal of goods without document control or physical inspection. Furthermore, it allows remote entry of customs declarations, access to the computerized clearance system, and authorizes on-site visits of the operator, as well as priority processing of their goods in case of control.

It is evident that the Customs Administration places the company at the heart of its concerns, as evidenced by the various facilities established. The objective is to increase efficiency, provide valuable support, and simplify the various customs procedures, while assisting companies in international markets. This proactive and supportive approach is essential for fostering national economic growth.

After reviewing the customs verification and control procedures for goods, it is now essential to examine the customs regimes put in place to facilitate exports. These regimes offer exporters various opportunities to optimize their operations while ensuring compliance with current regulations.

I.3. Customs Regimes : A Legal Framework for Economic Operators

The customs regime refers to the legal framework within which economic operators choose to import or export goods vis-à-vis customs authorities. This choice is materialized by the subscription of a customs declaration. There are two main categories of customs regimes: definitive customs regimes and economic customs regimes.

Definitive customs regimes, also known as common law regimes, are subject to the completion of formalities required by laws and regulations that the customs administration is responsible for applying, as well as the payment of duties, taxes, and fees applicable to imported goods under the tariff law, except for definitive exports that benefit from duty, tax, and fee exemptions.

In this succinct study, we focus on the second category, namely economic customs regimes, due to their contribution to promoting exports and the facilitation measures they offer to economic operators.

Article 116 of the Customs Code stipulates that the exporter may resort to economic customs regimes for the storage, transformation, use, or movement of goods under suspension of duties and taxes, without prejudice to the specific provisions in force and the economic prohibition measures that they may be subject to, if applicable.

Through the implementation of economic customs regimes (ECRs), the customs administration aims to support operators in their export operations, enhance the international

competitiveness of their products, ease their cash-flow, and enable them to benefit from certain techniques and technologies resulting from the use of packaging and inputs in the production process. While several economic customs regimes exist, we will focus on those most commonly used by Algerian exporters.

I.3.1. Temporary Admission

The customs regime of temporary admission, as defined by the Istanbul Convention (1993) and Decree No. 98-03 (Official Journal No. 02-1998), allows the importation of certain goods into a customs territory under suspension of import duties and taxes. This regime applies for specific purposes, and the goods must be re-exported within a specified period without having undergone any changes, except for normal depreciation resulting from their use. Temporary admission with re-exportation in the same state is also governed by Annex E.5 of the Kyoto Convention. It should be noted that the definition of temporary admission in the Istanbul Convention excludes the application of prohibitions or restrictions of an economic nature. Moreover, the term "goods" also includes means of transport.

I.3.2. Temporary Admission for Inward Processing

The customs regime of temporary admission for inward processing, as defined by Official Journal No. 26/1999 and Decision No. 17/999, allows companies to import goods under suspension of import duties and taxes for processing, repairing, or improving them before re-exporting. This regime promotes the competitiveness of industries by reducing costs associated with importing goods necessary for production. The integration of this regime within the framework of the Kyoto Convention and Annex E.6 offers international harmonization of customs rules and legal security for companies. However, it is crucial that companies comply with re-exportation conditions within the specified timeframes to avoid abuses.

I.3.3. Temporary Export for Outward Processing

The customs regime of temporary export for outward processing, as defined by Decision No. 13 of 03/02/1999, allows exporters to temporarily send goods in free circulation to a third country for processing, repairing, or treating. Once the operations are completed, the goods are re-imported with a full or partial exemption from import duties and taxes, without applying economic prohibition measures. This regime presents significant advantages, notably by reducing costs for companies through tax exemption, and by facilitating access to foreign technologies or processes to improve product quality. It also promotes the internationalization of companies by opening access to new markets.

Annex E.8 of the Kyoto Convention governs this process, ensuring international standardization of customs practices and simplified management of export and re-import operations. The legal framework also offers increased flexibility in stock and product management. Furthermore, this regime allows the sale of improved products abroad, thereby stimulating exports and the competitiveness of companies. Companies thus benefit from administrative flexibility and support to optimize their costs and market positioning internationally.

I.3.4. Temporary Admission of Packaging (Duty-Free)

This regime, stipulated in Annex B.3 of the Istanbul Convention on Temporary Admission of June 26, 1990, concerns the temporary admission of packaging imported as part of a commercial operation. This regime allows for the total suspension of import duties and taxes, without applying prohibitions of an economic nature. It involves packaging imported:

Either full to be re-exported empty or full;

Or empty to be re-exported full.

Thus, this regime aims to facilitate commercial exchanges while respecting international customs commitments.

I.3.5. Duty-Free Replenishment

The duty-free replenishment regime, as established by Decision No. 15/1999 (Official Journal No. 22/1999), allows for the importation of goods, raw materials, or semi-finished products equivalent (i.e., identical in kind, quality, and technical characteristics) to those used to produce goods previously definitively exported, with exemption from import duties and taxes. This customs regime applies where the imported products are intended to replace exported goods, after their release for consumption with the payment of duties and taxes. The duty-free replenishment regime is regulated by Annex E.7 of the Kyoto Convention.

I.3.6. Trans shipment Regime

In accordance with Annex E.2 of the Kyoto Convention, the transshipment regime allows, under customs control, the transfer of goods removed from the transport means used for importation and loaded onto the one used for exportation. This transfer must take place within the jurisdiction of a customs office that serves both as an entry and exit office. Transshipment is thus subject to customs supervision to ensure compliance with applicable regulations while facilitating the movement of goods between different modes of transport. This regime helps improve logistical efficiency and the speed of international exchanges while ensuring rigorous control of goods in transit. It also plays a key role in reducing transportation costs and optimizing global supply chains.

I.3.7. Customs Transit Regime

The customs transit regime, as defined by Annex E.1 of the Kyoto Convention, allows the transportation of goods under customs control from one customs office to another. Customs authorities generally authorize the transportation of goods in customs transit on their territory in the following situations:

- a) From an inland office to an exit office (transit to the exterior);
- b) From an entry office to an exit office (direct transit);
- c) From an entry office to an inland office (transit to the interior);
- d) From an inland office to another inland office (inland transit).

Transports carried out in customs transit in the cases referred to in paragraphs a) to c) are termed "international customs transit" when they are part of the same transit operation during which one or more borders are crossed, in accordance with a bilateral or multilateral agreement. This regime facilitates the movement of goods across national territories while ensuring compliance with customs procedures. It thereby contributes to streamlining international trade by reducing delays and costs associated with customs formalities.

I.3.8. Temporary Export for Fairs and Exhibitions with Option to Sell

Temporary export for fairs and exhibitions with the option to sell, governed by Decree No. 98-03/1998 and Circular No. 26/2000 (Official Journal No. 02/1998), allows companies to temporarily export their products to be exhibited at international fairs or commercial and cultural events abroad. This operation offers the possibility to sell the exhibited products while benefiting from an exemption from import and export duties and taxes, provided that the conditions set by the regulations are met. This regime aims to promote exports and make local products known in

international markets, thereby contributing to extending the presence of national companies on a global scale.

I.3.9. The DRAWBACK Regime

The drawback regime allows for the full or partial reimbursement of import duties and taxes paid on products or raw materials that have been used in the manufacture of exported goods or consumed during their production. In accordance with Article 192 ter of the Algerian Customs Code, this mechanism aims to encourage exports by reducing the tax burden on imported materials that are incorporated into products intended for export. The drawback regime is therefore an essential tool for improving the competitiveness of national companies in international markets while stimulating export activities.

After thoroughly examining the various customs facilitation measures implemented by the Algerian Customs Administration to optimize clearance formalities and improve the efficiency of export operations, it is relevant to turn to concrete examples. Indeed, applying these measures in the real context of commercial activities allows for a better understanding of their impact on exporters.

Thus, we will focus on the case study of SARL Meriplast, an exporting company that perfectly illustrates how these customs mechanisms can be mobilized to enhance competitiveness in international markets. This examination will give us the opportunity to analyze the challenges faced by the company, as well as the opportunities offered by the legal and regulatory framework for exportation in Algeria.

II. an application to an algerien Exporting Company : the case of SARL Meriplast

SARL Meriplast is a limited liability company with a share capital of 1,300,000 KDA, created on July 18, 2000. It operates in the manufacture of plastic articles (packaging) and industrial printing (flexography). In 2022, SARL Meriplast employs more than 248 employees, including 36 executives. It is located at Rue "o" arrière port - Bejaia 06000 [Main unit] and has an additional unit located in the Zone Ibouressen – Oued Ghir. The company holds two certifications: ISO 22000 version 2005⁵ and ISO 9001⁶ in 2008.

The company exports finished products such as transparent, colored, and printed polyethylene films to several markets. The company has an international client portfolio that is not very extensive, but it aims to enrich it in the coming years, particularly in the African region. Among the current clients, we can cite the following regions: the European Union zone: Italy, France, the Arab zone: Tunisia, Libya, and the African zone: Ivory Coast, Senegal, Togo, and Mali.

II.1. Analysis of SARL Meriplast's Export Activity

II.1.1. The Export Procedure and the Simplification of Customs Control for Export⁷

The export operations of SARL Meriplast go through the following steps :

II.1.3. Receipt of Export Documents by the Customs Broker

⁵ISO 22000 : is an international standard related to food safety, applicable to all companies operating in the agri-food sector.

⁶This standard pertains to the implementation of a quality management system. It is addressed to all companies, regardless of their size and sector of activity, that wish to continuously improve customer satisfaction and provide compliant products and services.

⁷The information is obtained from the customs broker SARL GEO TRANS, a customs broker mandated by SARL MERI PLAST, responsible for the import-export clearance operations of the said company.

The customs broker (CED) receives the original documents consisting of an original domiciled invoice, a road transport letter, a certificate of origin (GZALE, model EUR1), and a stuffing request that must obligatorily include the registration numbers of the trucks and trailers.

The delivery of these documents is carried out under a dispatch note, in two copies, signed by the company manager, with acknowledgment of receipt.

II.1.4. Administrative Requests Made by the Customs Broker

In the case of export by road, the customs broker prepares the request for authorization to stuff on the operator's site, addressed to the chief inspector of brigades. In response, the latter authorizes stuffing on-site. The customs broker then approaches the services of the commercial customs brigade, armed with the said authorization, for quotation, i.e., the designation of an agent to attend the stuffing on-site.

For export by sea, the procedure is the same as for export by road, except for a specific procedure consisting of requesting stuffing authorization with the references of the containers (TCS) to be stuffed, which are made available to the operator by the maritime company chosen to ship their goods. The agent of the maritime company submits a request for authorization to make available empty containers for the benefit of the operator wishing to export their goods to the chief inspector of brigades. The customs broker charts trucks and approaches the container storage locations to be delivered the designated containers for stuffing (the stuffing date is communicated by the client).

In addition, the request for dock placement submitted by the maritime company is concurrently subject to the authorization of the chief inspector of customs brigades (IPB) and the maritime border police brigade (BPFM).

II.1.5. Preparation of Logistic Documents

In the case of export by road, the operator prepares the road transport letter based on the truck documents (truck and trailer registration cards) highlighting the registration numbers of the tractor truck and the trailer, the gross weight, and the net weight of the stuffed goods. As for export by sea, the containers chartered by the operator or their agent (CED) are transported to the port of embarkation and docked while waiting for the availability or arrival of the vessel indicated on the bill of lading (BL). The customs broker also prepares the VGM⁸ (Verified Gross Mass) and completes the shipping bill.

II.1.6. Submission of the Customs Declaration

The customs broker submits the customs declaration (code 1100 definitive export from a border office or 1101 definitive export from an inland office). Once the documents are validated, the customs inspector proceeds with the settlement of the customs file to finalize the export procedure based on the acknowledgment of the agent who attended the inspection of the goods. After the settlement of the export declaration and the issuance of the removal note, the customs declarant goes to the commercial brigade to have the shipping bill signed. Then, they approach the maritime company to schedule the shipment accompanied by the following documents: weighing slip, VGM, shipping bill, copy of the customs declaration D11.

⁸VGM (Verified Gross Mass), in French (la masse brute vérifiée), is a new mandatory formal requirement for all container ships, enforced since July 2016 by the International Maritime Organization.

However, for export by road, the document package or the set of export documents (original domiciled invoice, road transport letter, packing list, and certificate of origin) are handed over to the carrier to deliver to the client or their customs broker in the destination country.

Indeed, all the operations outlined above are carried out within 24 hours as part of the facilitation measures dictated by the Algerian customs administration.

II.2. Export Activity and Customs Control (On-Site Inspection)

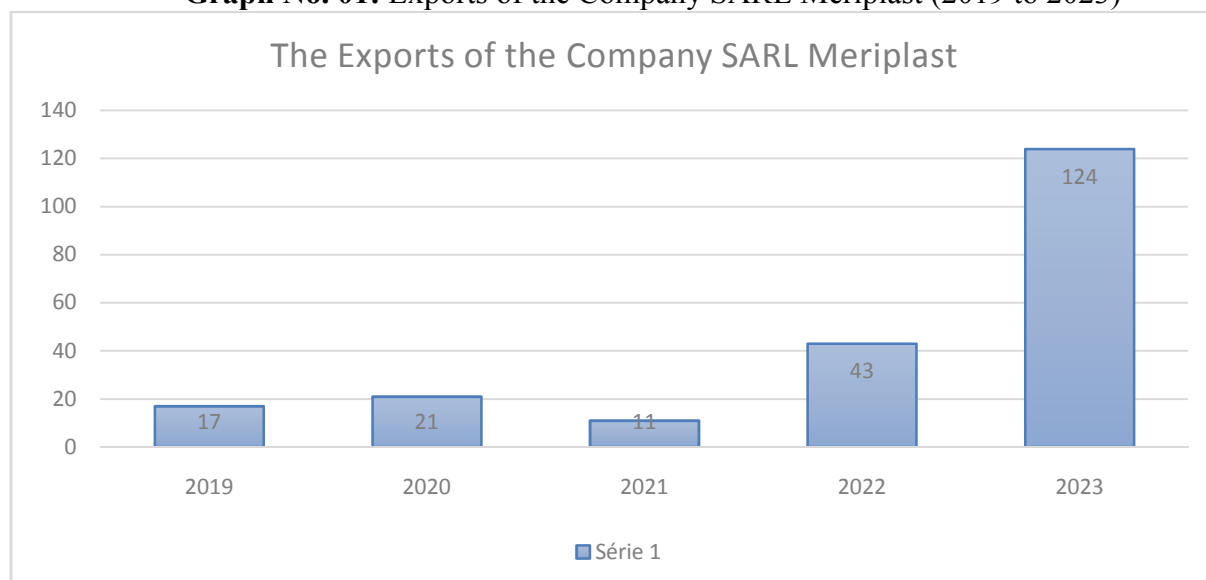
The table and graph below present a detailed analysis of the exports carried out by the company SARL Meriplast over a period of five years.

Table No. 01: Number of Customs Declarations (2019 to 2023)

Year	2019	2020	2021	2022	2023
Export D11	17	21	11	43	124

Source : Established by us based on data collected from the company SARL Meriplast

Graph No. 01: Exports of the Company SARL Meriplast (2019 to 2023)



Source : Established by us based on data collected from the company SARL Meriplast

II.3. The Status of the Authorized Economic Operator (AEO)

After submitting an application along with a specifications booklet, a questionnaire, and a complete file to the customs services in Bejaia, and following a favorable audit carried out by the local post-clearance control services, SARL Meriplast was among the first economic operators at the national level to obtain AEO authorization. This authorization was issued on 12/03/2013 under number 90. It allowed the company to benefit from several advantages, including:

Simplification of the customs clearance dossier, exemption from prior authorizations such as the release authorization, and the prior authorization to benefit from an economic customs regime.

- Subscription to the SIGAD customs system for remote entry of its declarations.
- Exemption from scanning its goods, except for automated targeting.
- Exemption from weighing its imported or exported goods (except for exports by sea, which are required by the IMO).
- Priority treatment of exported goods, particularly regarding dockside operations and acknowledgment of boarding.

- Rapid removal of its goods following the orientation of its imports and exports to the green channel.

This authorization was valid for three years, from 2013 to 2016, and due to its compliance with all measures required by the customs administration and its good conduct, it was automatically renewed for another three-year period (from 2016 to 2019). This favor was extended to all authorized operators without the need to submit a renewal request after the expiration of the authorization period in 2016.

In 2019, SARL Meriplast submitted a renewal request, but unfortunately, this request was rejected due to reservations expressed by the trade services of the Wilaya of Bejaia. This suspension lasted for three years, including two years of the COVID-19 pandemic.

In 2023, the company resubmitted an application for AEO authorization, and this time the company received a favorable opinion and obtained its AEO authorization, regaining the facilitation measures granted under this procedure.

II.4. The Green line

Since the implementation of the authorized economic operator status, SARL Meriplast has benefited from the green channel for both imports and exports. In 2013, more than 82% of its imports passed through the green channel.

Table No. 02: Number of Export Declarations According to the Declaration Channel (2018 to 2023)

Import Operations												
Year	2018		2019		2020		2021		2022		2023	
Circuit	Green	Red	Green	Red	Green	Red	Green	Red	Green	Red	Green	Red
Nbr D10	91	173	120	110	00	237	00	170	00	244	105	178
Export Operations												
Year	2018		2019		2020		2021		2022		2023	
Circuit	Green	Red	Green	Red	Green	Red	Green	Red	Green	Red	Green	Red
Nbr D11	14	00	17	00	00	18	00	11	00	53	38	77

Source :Established by us based on data collected from the customs broker SARL Géo trans.

The previous table presents the orientation of import and export operations towards various customs circuits. According to the aforementioned data, the circuits adopted from 2018 to 2019 vary from green to red. However, during the years 2020, 2021, and 2022, all the company's imports were directed towards the red circuit. This is explained by the non-attainment of the status of an approved economic operator. In 2023, with the granting of this status once again, the company's imports benefited from the passage through the green circuit.

Concerning the exports of SARL Meriplast, the table data shows that all exports from 2018 and 2019 went through the green circuit. Nevertheless, during the years 2020, 2021, and 2022, the company's exports were directed towards the red circuit. This is also due to the non-attainment of the status of an approved economic operator. In 2023, with the re-granting of this status, the company's exports again benefited from passage through the green circuit, with approximately 50% of declarations directed towards this circuit.

Note :Passage through the red circuit does not mean that declarations are targeted but rather that they require specific treatment such as the clearance of a document like the ANDI decision, or prior import authorization.

II.5. Scanning and Weighing of Goods

The weighing of containers intended for export depends on the type of export operation. It is mandatory for sea freight export operations as it is a formal requirement imposed by the International Maritime Organization (IMO) for all container ships since July 2016. However, export operations via land transport are exempt from the weighing requirement while the container is loaded in the presence of customs officers⁹.

The scanning of containers destined for export by the company is exceptional since the loading of trucks for land transport and containers for sea transport are carried out under customs control in the presence of a customs officer.

II.6. Customs Clearance Times

According to the supply chain manager of SARL Meriplast, the processing of export files does not exceed 48 hours as they are prioritized over import declarations due to facilitations provided by customs administration. Meanwhile, the processing time for import customs clearance files depends on the circuit allocated to the declaration. When the customs import declaration is directed towards the green circuit, the processing of the file by the concerned customs services takes 48 to 72 hours. However, when the declaration is directed towards the orange or red circuit¹⁰, the customs clearance time does not exceed four, six, and rarely eight days, respectively.

II.7. Economic Customs Regimes

Among the economic customs regimes (ECR), the company SARL Meriplast uses the duty-free replenishment regime (regime code 1045). It used this regime only in 2024. It submitted duty-free replenishment requests in accordance with the model set by the current regulations and received four decisions valid for six months during that year, granted by the customs services in Bejaia.

Table No. 03: Economic Customs Regime, Duty-Free Replenishment for the Year (2024)
(1 KDA = 1000 DA).

Decision	01	02	03	04	Total
Exported Quantities (Finished Product InTonnes)	937,376	665,92	310,233	385,658	2 299,187
RequestedQuantity (Weight of finishedproduct + non- recoverablewaste in tonnes)	984,246	699,220	325,744	404,941	2 414,15
Value in KDA	195 814,318	139 108,8	59 225,85	85 703,52	479 852,488
Number of clearance declarations D1045	10	07	03	04	24

Source : conducted by the authors based on data collected within the company.

The table above explains the economic customs regime, duty-free replenishment. It shows that the company exported a quantity of 2299.187 tons of finished product, namely transparent or

⁹The SOLAS Convention, which came into effect on July 1, 2016, requires the shipper of container ships to weigh containers before loading them.

¹⁰The green channel involves authorization to remove imported goods or to load goods for export immediately or within 48 hours at the latest. The same applies to the orange channel, which requires a specific certificate for the verification of commercial documents attached to the declaration. The red channel does not necessarily involves systematique physical checks of the goods but constitutes a computerized targeting procedure for physical control of goods by sampling.

printed polyethylene plastic film with a thickness not exceeding 0.2 mm, to various markets (European, American, and African). The economic customs regime of duty-free replenishment allowed the company to import raw materials called polyethylene granules, exempt from import duties and taxes, weighing 2414.15 tons (weight of the finished product + non-recoverable waste in tons). These quantities are equivalent to those that were already cleared under the consumption regime, with payment of duties and taxes, and were used to obtain the products previously exported definitively. In this case, it imported a quantity equivalent to more than 479,852 KDA and benefited from a total exemption from duties and taxes amounting to more than 131 million Algerian dinars (including customs duties of 05%, solidarity contribution tax of 02%, and VAT of 19%). This amount is very significant and can alleviate the company's cash-flow and can be used to finance other raw material import operations.

II.8. Analysis of the costs related to export operations and export turnover

The table below presents the evolution of export-related costs in relation to turnover achieved from 2019 to 2023, expressed in KDA (1 KDA = 1000 DA).

Table No. 04: Costs related to export operations compared to turnover achieved from 2019 to 2023 in KDA (1 KDA = 1000 DA).

Year	2019	2020	2021	2022	2023
Number of export operations	17	21	11	43	124
Export turnover (KDA)	55,564.586	84,847.773	68,880.587	233,457.199	639,093.552
Export-related costs (Transit fees + other costs) (KDA)	2,388.049	2,843.853	2,096.841	8,003.254	14,613.015
Average cost of an export operation (KDA)	140.5	135.42	190.54	186.12	117.84
Percentage of export-related costs compared to turnover	4.29 %	3.35 %	3.04 %	3.42 %	2.28 %

Source : Established by ourselves based on data collected from SARL Meriplast.

The aforementioned table represents the evolution of export-related costs from 2019 to 2023. Here is an analysis of the key observations:

1. **Number of export operations** : The number of export operations has significantly increased, from 17 in 2019 to 124 in 2023, indicating continuous growth in the company's export activities.
2. **Export turnover**: Export turnover has seen an impressive growth, from 55,564.586 KDA in 2019 to 639,093.552 KDA in 2023. This increased emonstrates the company's success in international markets.
3. **Export-related costs** : Export-related costs have also increased, from 2,388.049 KDA in 2019 to 14,613.015 KDA in 2023. However, the company seems to have managed these costs effectively, as shown by the percentages.
4. **Average cost of an export operation**: The average cost of an export operation remained relatively stable in 2019 (140.5 KDA) and 2020 (135.42 KDA). However, it increased in 2021 (190.54 KDA) and 2022 (186.12 KDA) due to the suspension of the AEO approval and the COVID-19 pandemic. In 2023, a significant decrease was observed (117.84 KDA), suggesting better cost management thanks to customs facilitation measures.

5. **Percentage of export-related costs compared to turnover** : This percentage decreased from 4.29% in 2019 to 2.28% in 2023, indicating improved efficiency and profitability of export operations.

These observations show that the company has been able to increase its export turnover while managing and reducing export-related costs over the years.

Conclusion

The aim of this work was to elucidate the various facilitations granted by the customs administration to benefit Algerian exporters, with the goal of supporting Algerian businesses, promoting non-hydrocarbon exports, and contributing to economic recovery. These facilitations are structured on three levels : simplification of customs procedures, customs control, and economic customs regimes.

For this study, we examined the case of an Algerian company engaged in the production of plastic packaging, SARL Meriplast, located in Bejaia. This company regularly carries out export operations to various foreign markets. We focused on the customs facilitations enjoyed by this company and analyzed the impact of these measures on its export activity.

The results of this investigation revealed that the company benefits from some, but not all, available facilitations particularly the easing and simplification of customs clearance procedures, AEO approval, on-site inspection, the green channel, and the economic customs regime known as duty-free replenishment. These facilitations have had a positive impact on the company's export activity, notably through reduced customs clearance times, decreased export-related costs, and, consequently, increased export turnover and greater competitiveness in foreign markets.

Based on our findings, we suggest that SARL Meriplast consider adopting additional facilitation measures offered by the Algerian customs administration, such as consignment sales, binding information on the origin of goods (RCO), temporary export for fairs and exhibitions with a sales option, temporary admission for inward processing, and the DRAWBACK regime, to achieve even higher levels of performance.

Moreover, on a broader scale, to further enhance the export environment in Algeria, we propose the following recommendations :

Strengthen awareness and ongoing training for economic operators through targeted workshops and seminars ;

- Accelerate the full digitalization of customs procedures to improve transparency, efficiency, and processing speed ;

- Simplify access to AEO status and extend it to small and medium-sized enterprises to maximize its reach and impact ;

- Develop active inter-institutional cooperation between customs authorities and key economic sectors to address practical challenges ;

- Expand the use of advanced economic customs regimes to provide greater operational flexibility to exporters ;

- Promote the establishment of specialized export logistics centers near major ports and airports to enable faster and more efficient customs processing.

The implementation of these recommendations would not only foster a more dynamic and competitive export environment but also decisively reinforce the international positioning of Algerian products and contribute significantly to sustainable national economic growth. Furthermore, this study contributes to a better understanding of the practical impact of customs facilitation on export-oriented SMEs, providing a model that can inspire similar strategies in other emerging economies.

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