











*I Mina'trentai Ocho Na Liheslaturan Guåhan*  
**BILL STATUS**

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	FISCAL NOTES	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	NOTES
<b>234-38 (COR)</b>	Jesse A. Lujan Tina Rose Muña Barnes Vincent A. V. Borja Christopher M. Dueñas William A. Parkinson Joe S. San Agustin Eulogio Shawn Gumataotao Shelly V. Calvo Frank F. Blas, Jr. Sabrina Salas Matanane	AN ACT TO ADD A NEW §73157 TO ARTICLE 1, CHAPTER 73, DIVISION 3 OF TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO MANDATING THE ADOPTION OF THE AUTOMATED SYSTEM FOR CUSTOMS DATA (ASYCUDA) AS THE OFFICIAL CUSTOMS MANAGEMENT SYSTEM OF THE GUAM CUSTOMS AND QUARANTINE AGENCY, AND TO AUTHORIZE AGREEMENTS WITH THE UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT (UNCTAD) FOR ITS IMPLEMENTATION AND MAINTENANCE.	11/24/25 12:21 p.m.  12/17/25 11:49 a.m.						

***I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN***  
**2025 (FIRST) Regular Session**

**Bill No. 234-38 (COR)**

Introduced by:

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**AN ACT TO *ADD* A NEW §73157 TO ARTICLE 1, CHAPTER 73, DIVISION 3 OF TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO MANDATING THE ADOPTION OF THE AUTOMATED SYSTEM FOR CUSTOMS DATA (ASYCUDA) AS THE OFFICIAL CUSTOMS MANAGEMENT SYSTEM OF THE GUAM CUSTOMS AND QUARANTINE AGENCY, AND TO AUTHORIZE AGREEMENTS WITH THE UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT (UNCTAD) FOR ITS IMPLEMENTATION AND MAINTENANCE.**

1 **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3 and declares that Guam Customs and Quarantine Agency (CQA), by virtue of  
4 Guam's status outside the customs territory of the United States, does not have  
5 access to the federal computerized trade platforms administered by U.S. Customs

1 and Border Protection, including the Automated Commercial Environment (ACE),  
2 and has therefore relied for decades on paper-based tracking, manually maintained  
3 electronic logs, and other non-integrated processes to record, assess, and enforce  
4 customs and use tax obligations on incoming cargo. The Office of Public  
5 Accountability, in Report No. 20-01, *Government of Guam Use Tax on Air Cargo*  
6 *(October 1, 2016 through December 31, 2018)*, documented significant flaws and  
7 deficiencies in the Government of Guam’s use tax processes, including manual  
8 recording and assessment of incoming air cargo; substantial backlogs in processing  
9 assessed but unpaid use tax forms; the inability to reliably determine the true amount  
10 of taxes assessed, collected, and outstanding; the lack of an interface between CQA’s  
11 and the Department of Revenue and Taxation’s systems; the absence of pre-  
12 numbered and controlled assessment forms; limited documentation of exemptions  
13 and supervisory reviews; and weak internal controls over collections and deposits,  
14 all of which create a high risk of unaccounted, unrecorded, and unassessed cargo,  
15 revenue leakage, and exposure to fraud, waste, and abuse.

16 *I Liheslaturan Guåhan* further finds that modernization of CQA’s systems and  
17 processes is essential to safeguard Guam’s borders, facilitate legitimate trade,  
18 support accurate and timely revenue collection, and ensure compliance with local,  
19 regional, and international standards. The Oceania Customs Organization and  
20 international experts have specifically recommended that Guam Customs adopt the  
21 Automated System for Customs Data (ASYCUDA), a proprietary customs  
22 management platform developed and administered by the United Nations  
23 Conference on Trade and Development (UNCTAD), which is utilized by more than  
24 two hundred customs administrations worldwide, including small island developing  
25 states in the Pacific, and which is recognized as a global standard for electronic  
26 customs management, risk profiling, and trade facilitation. *I Liheslaturan Guåhan*  
27 also recognizes that UNCTAD, as a United Nations entity, does not participate in

1 conventional Invitation for Bid procurement processes, but instead enters into direct  
2 intergovernmental agreements or memoranda of understanding with sovereigns and  
3 governments, such that the implementation of ASYCUDA in Guam necessarily  
4 requires statutory authorization for CQA to negotiate and execute such  
5 intergovernmental instruments, and a narrowly tailored exemption from the Guam  
6 Procurement Law, codified at 5 GCA Chapter 5, to recognize ASYCUDA as a sole-  
7 source, intergovernmental, proprietary system for customs automation.

8 *I Liheslaturan Guåhan* additionally finds that it has already taken important  
9 steps toward customs and border management modernization through the enactment  
10 of Public Law 35-105, which strengthened advance cargo reporting and notice-of-  
11 arrival requirements, mandated the advance presentation of manifest information to  
12 CQA prior to arrival at Guam’s ports of entry, and established new penalties for non-  
13 compliance, thereby improving transparency and enforcement at the border; and  
14 through Public Law 37-82, which amended 5 GCA Chapter 73 to expressly authorize  
15 CQA to adopt and implement a customs automated system and the Harmonized  
16 Commodity Description and Coding System, thereby creating a statutory framework  
17 for modern customs classification and automation. Notwithstanding these significant  
18 strides, the deficiencies identified by the Office of Public Accountability in the  
19 Government of Guam’s use tax and cargo processing systems demonstrate that  
20 further legislative action is required to move from a fragmented, manual, and error-  
21 prone environment to a comprehensive, integrated customs management platform  
22 that can receive airway bills and manifests electronically, automate assessments,  
23 track exemptions and personal thresholds, interface with revenue and accounting  
24 systems, and generate reliable data for financial reporting and policy-making.

25 It is therefore the intent of *I Liheslaturan Guåhan*, consistent with and in  
26 furtherance of Public Laws 35-105 and 37-82, to provide Guam Customs and  
27 Quarantine Agency with clear legal authority to adopt ASYCUDA as Guam’s

1 official customs management system; to authorize CQA to enter into  
2 intergovernmental agreements, memoranda of understanding, and related  
3 instruments with UNCTAD for the acquisition, implementation, and maintenance of  
4 ASYCUDA; to exempt such agreements from the Guam Procurement Law as a sole-  
5 source, intergovernmental, proprietary acquisition; and to thereby remedy the audit-  
6 identified deficiencies in cargo recording, assessment, collection, exemptions,  
7 receivables, and system interfaces by implementing a modern, electronic customs  
8 environment that enhances Guam’s border security, strengthens fiscal transparency  
9 and revenue collection, and supports the efficient movement of legitimate commerce  
10 through Guam’s ports of entry.

11 **Section 2.** A new §73157 is hereby *added* to Article 1, Chapter 73, Division  
12 3 of Title 5, Guam Code Annotated, to read:

13 **“§73157 Implementation of Customs Information Technology System –**

14 **ASYCUDA**

15 **(a) Definitions.**

16 For purposes of this section:

17 (1) “Agency” means the Guam Customs and Quarantine Agency.

18 (2) “ASYCUDA” means the Automated System for Customs Data,  
19 a proprietary customs management system developed, administered, and  
20 supplied by the United Nations Conference on Trade and Development  
21 (UNCTAD).

22 (3) “Customs automated system” means an electronic platform or  
23 suite of modules used for the receipt and processing of customs declarations,  
24 manifests, cargo and passenger data, risk management, valuation,  
25 classification, revenue assessment and collection, enforcement actions, and  
26 related customs functions at Guam’s ports of entry.

1           (4) “UNCTAD” means the United Nations Conference on Trade and  
2 Development, a specialized entity of the United Nations responsible for, inter  
3 alia, the development and administration of ASYCUDA.

4 **(b) Adoption and Designation as Official System.**

5           ASYCUDA is hereby adopted and designated as the official customs  
6 automated system of the Agency for all customs operations at Guam’s ports  
7 of entry, including, but not limited to, air, sea, mail, and express consignment  
8 facilities.

9 **(c) Authority to Negotiate and Execute Agreements**

10           The Director of Customs, with the approval of the Governor, is authorized  
11 to negotiate, execute, implement, and amend agreements, memoranda of  
12 understanding, and other intergovernmental instruments with UNCTAD for  
13 the planning, acquisition, installation, configuration, hosting, integration,  
14 operation, enhancement, training, support, and maintenance of ASYCUDA  
15 and its related modules and services.

16 **(d) Exemption from Certain Procurement Requirements**

17           Notwithstanding any other provision of law, agreements, memoranda of  
18 understanding, and other instruments entered into pursuant to this Section for  
19 the provision of ASYCUDA and its directly associated modules, services,  
20 hardware and support shall be exempt from the Invitation for Bid (IFB) and  
21 competitive source selection requirements of Chapter 5 of this Title, in  
22 recognition that ASYCUDA is a sole-source, proprietary, intergovernmental  
23 system available exclusively through UNCTAD.

24           (1) Prior to entering into any such agreement, the Director of  
25 Customs shall prepare a written determination, approved by the  
26 Governor, certifying that:

27           a. ASYCUDA is available only through UNCTAD; and

1                    b. the exemption granted under this subsection is limited to  
2                    ASYCUDA and its directly associated modules, services,  
3                    hardware and support.

4                    (2) The exemption provided in this subsection shall not be construed  
5                    to authorize sole-source procurement for any other information  
6                    technology system, hardware, software, or service not directly  
7                    related to the implementation and operation of ASYCUDA.

8                    (3) A copy of each agreement or instrument executed pursuant to  
9                    this subsection, together with the written determination required  
10                    herein, shall be transmitted to I Liheslaturan Guâhan within  
11                    thirty (30) days of execution.

12                    **(e) Funding.**

13                    Federal funds, including, but not limited to, Technical Assistance Program  
14                    (TAP) funds and other grants or cooperative agreements, together with local  
15                    appropriations and any other lawful funding sources, may be obligated,  
16                    encumbered, and expended for the planning, acquisition, implementation,  
17                    integration, hosting, operation, maintenance, enhancement, and training  
18                    necessary to support ASYCUDA and its associated customs automation  
19                    functions.

20                    **(f) System Integration and Data Governance.**

21                    The Agency shall configure and operate ASYCUDA in a manner that:  
22                    (1) facilitates electronic receipt, processing, and retention of cargo and  
23                    passenger data, manifests, and declarations;  
24                    (2) enables, to the maximum extent practicable, electronic interface and data  
25                    sharing with the Department of Revenue and Taxation and with any  
26                    government-wide financial or revenue management systems authorized by  
27                    law;

1 (3) supports accurate assessment, collection, accounting, and reporting of  
2 customs duties, use taxes, fees, and other revenues under the Agency’s  
3 jurisdiction; and

4 (4) preserves the Government of Guam’s ownership, control, and timely  
5 access to all customs and revenue-related data processed through  
6 ASYCUDA, regardless of hosting or service arrangements.

7 **(g) Rules and Regulations.**

8 The Director of Customs shall, within one hundred eighty (180) days of  
9 the effective date of this Act, promulgate rules and regulations, pursuant to  
10 the Administrative Adjudication Law, 5 GCA Chapter 9, to govern the  
11 effective use, security, integrity, access controls, confidentiality, data  
12 retention, and continuity of operations of ASYCUDA, and to ensure  
13 compliance with applicable local, federal, and international customs, trade,  
14 and border security requirements.

15 **(h) Information Sharing and Interagency Cooperation.**

16 The Director of the Guam Customs and Quarantine Agency may, at his or  
17 her discretion, and consistent with applicable local and federal laws and  
18 confidentiality requirements, enter into memoranda of understanding, data  
19 sharing agreements, or other cooperative instruments for the exchange and use  
20 of information generated or maintained through ASYCUDA for customs,  
21 revenue, law enforcement, border security, and trade facilitation purposes,  
22 including, but not limited to:

- 23 (1) Government of Guam Agencies such as the Department of Revenue and  
24 Taxation, the Office of Technology, the Bureau of Statistics and Plans,  
25 the Port Authority of Guam, the Guam International Airport Authority,  
26 and such other departments, agencies, or instrumentalities of the  
27 Government of Guam as the Director deems appropriate to:

- 1 a. improve revenue assessment, collection, and reconciliation;
- 2 b. support coordinated risk management and enforcement
- 3 activities; and
- 4 c. facilitate legitimate trade, logistics, and economic and statistical
- 5 analysis.

6 (2) Federal Authorities such as the United States Coast Guard, the United  
7 States Department of Homeland Security, United States Customs and  
8 Border Protection, the United States Postal Inspection Service, the  
9 Drug Enforcement Agency, the Federal Bureau of Investigation, the  
10 Internal Revenue Service Criminal Investigation Agency, and such  
11 other federal law enforcement, border security, regulatory, or postal  
12 entities as the Director deems appropriate to:

- 13 a. enhance joint enforcement efforts and information sharing;
- 14 b. support compliance with federal requirements applicable at
- 15 Guam's ports of entry; and
- 16 c. facilitate the secure and efficient movement of legitimate cargo
- 17 and passengers.

18 (3) Regional and International Customs Entities such as Customs and  
19 Border Protection authorities within the Pacific region, including, *but*  
20 *not limited to*, customs administrations participating in the Oceania  
21 Customs Organization or similar regional bodies, for the purpose of:

- 22 a. facilitating trade and transit of goods within the region;
- 23 b. coordinating risk management and enforcement initiatives; and
- 24 c. promoting cooperation and best practices in customs
- 25 modernization and automation.

26 Any such instrument entered into under this subsection *shall*  
27 incorporate appropriate safeguards to protect confidential taxpayer,

1 commercial, and law enforcement-sensitive information, and shall ensure that  
2 shared data is used solely for lawful governmental purposes related to  
3 customs, revenue, trade, or border security.

4 **Section 3. Implementation and Initial Reporting.** Within ninety (90)  
5 days of the execution of the initial agreement between the Guam Customs and  
6 Quarantine Agency and the United Nations Conference on Trade and Development  
7 for the implementation of ASYCUDA, the Director of Customs shall submit to I  
8 Liheslaturan Guåhan an implementation plan setting forth:

9 (a) the projected timeline for phased deployment;

10 (b) major milestones, including system configuration, staff training,  
11 and integration with the Department of Revenue and Taxation and other  
12 relevant agencies;

13 (c) anticipated budget and funding sources; and

14 (d) a description of how the implementation will address deficiencies  
15 previously identified by the Office of Public Accountability and other  
16 oversight entities in customs processing, assessment, collection, and internal  
17 controls.

18 **Section 4. Severability.** If any provision of this Act or its application to any  
19 person or circumstance is found to be invalid or inorganic, such invalidity shall not  
20 affect other provisions or applications of this Act that can be given effect without  
21 the invalid provision or application, and to this end the provisions of this Act are  
22 severable.

23 **Section 5. Effective Date.** This Act shall become effective upon enactment.