



WCO WORKING GROUP  
ON E-COMMERCE

EM0026E1a

-  
3<sup>rd</sup> Meeting

-  
9 - 12 April 2018

Brussels, 30 April 2018.

### **SUMMARY REPORT**

#### **Item I - Opening and adoption of the Agenda**

##### **(a) Opening of the Meeting by Mrs. Ana B. Hinojosa, Director of Compliance and Facilitation**

1. Mrs. Ana B. Hinojosa, Director of Compliance and Facilitation acknowledged the presence of Mr. Ricardo Treviño Chapa, Deputy Secretary General, who then welcomed delegates and noted that the phenomenal growth in cross-border E-commerce (more 10% of global retail sales, and likely to reach 20% by 2020) had led to a number of challenges for Customs authorities. To this end, the work of the Working Group on E-Commerce's had been noteworthy.
2. In her opening remarks, Mrs. Hinojosa, expressed her appreciation of delegates for their great response, support and commitment to the WCO's work in the area of E-Commerce. She commended the Group for its consistent high-quality delivery in such a short time.
3. The Director then mentioned the changing global trade dynamics driven by E-Commerce, and noted that WCO Members were facing challenges with respect to handling *tsunami* of small packages in terms of ensuring efficient inspection and release, correct revenue collection and effective risk management. Unfortunately, each Member was dealing with these challenges in their own way. Meanwhile, the private sector had also been mentioning that the actions taken by some Customs administrations had caused detrimental effects for their businesses.
4. With this in mind, she recounted the overall background and context with respect to the establishment of the WCO Working Group on E-Commerce (WGEC) and the work done thus far in a very transparent and inclusive manner, engaging all relevant stakeholders. She noted the need for 'agile' and adaptable' regulatory process to meet the current and emerging realities. To that end, the WCO had been working to standards and guidelines that could help Customs administrations, other relevant government agencies,

and E-Commerce stakeholders to deal with cross-border E-Commerce issues in a more harmonized way.

5. Recalling the suggestion of the December 2017 Policy Commission to develop a Framework of Standards based on the “Luxor Resolution”, the Director urged delegates to carry out further work in a collaborative spirit with a view to delivering the Framework of Standards.
6. Finally, she stated that this Framework was expected to be a resource document for assisting Members and stakeholders in developing a secure and sustainable E-Commerce environment.
7. Mr. Luc De Blieck, Deputy Director of Procedures and Facilitation, explained the administrative and logistics arrangements for the Meeting, and reminded delegates that the Agenda and working documents were available on the WCO Website and WCO CLiKC! Platform.
8. In conclusion, the WGEC:
  - noted the opening remarks delivered by Ms. Ana B. Hinojosa, Director of Compliance and Facilitation.

**(b) Opening remarks by the Co-Chairpersons**

9. Mr. Sun Xiangyang welcomed delegates and emphasized that for the past two years the WGEC had been carrying out its work with a firm and clear direction of delivering an E-Commerce Package that would support the needs and expectations of Customs administrations and E-Commerce stakeholders; this was with a view to responding quickly and appropriately to the legitimate trade of cross-border E-Commerce, whilst curbing illicit trade. He underlined that the WCO, being the sole international organization responsible for Customs matters, was required to provide guidance and direction to its Members to deal with this *tsunami* of parcels. Thus, this Meeting would provide the opportunity to finalize the Framework of Standards, which would be beneficial to Customs administrations, the private sector and other relevant stakeholders. Finally, he encouraged delegates to work closely and actively to reach a consensus and conclude the work programme of the WGEC, as well as to look ahead to the next few years, beyond June 2018.
10. Ms. Marianne Rowden too welcomed delegates and provided a brief overview of the expectations from this meeting, drawing the attention of delegates to the working documents. She also acknowledged the incredible consistency of the WGEC and the commitment of delegates in terms of their time and talent. The key goal ahead was the development of the Framework of Standards that could be presented to the upcoming meetings of the Permanent Technical Committee (PTC), the Policy Commission, and the Council for their consideration. She added that the Framework of Standards would not be an end in itself but rather be the starting point that could move through the higher WCO bodies to seek the necessary approval, policy direction and future mandate.
11. In conclusion, the WGEC:
  - acknowledged the opening remarks made by the Co-Chairpersons.

**(c) Adoption of the Draft Agenda***Doc.: EM0021Eb*

12. The Chairperson invited the delegates to reflect on the draft Agenda (version b), noting two additions: (i) a presentation by Korea on their new initiatives in the area of E-Commerce under Agenda item III, and (ii) an introduction by the United Kingdom on the preliminary work with respect to data elements under Agenda item VI. The Chair invited delegates to raise any pressing issues or table an additional item for discussion if they so wished. Delegates were then requested to adopt the agenda, if appropriate.
13. One delegate suggested moving away from the four Sub-Groups approach, as the WGEC's work had reached a level that needed the collective engagement of all delegates in order to carry out further work on a single coordinated document. For better planning, he stressed the need to take a fresh approach and reshape the work structure, for instance by establishing a coordination group to deal with cross-cutting issues in order to keep up the momentum. From the perspective of his country, Australia, there was a need to map out the entire implementation process and identify Members' good practices, as well as to road-test the Framework of Standards, in particular from the standpoint of developing countries.
14. Another delegate shared his concern about the availability of documents and the provision of interpretation into French at previous Sub-Groups meetings (in particular Sub-Group IV on Measurement and Analysis), thus limiting the participation and contribution of French-speaking Members, including his own country - Benin.
15. The Director, Compliance and Facilitation, said that all the meeting documents (including for Sub-Groups meetings) were made available in French. She assured delegates that the Secretariat would make every possible effort to provide interpretation during Sub-Groups' working sessions too.
16. In conclusion, the WGEC:
- adopted the Agenda with no additional comments from delegates. The Agenda is set out in Annex I to this Report.

**Item II – Stocktake of the Intersessional Work***Doc.: EM0022E*

- (a) **78<sup>th</sup> Policy Commission (4-6 December 2017)**
- (b) **WTO MC11 Conference and the WCO MC11 Side Event on E-Commerce (10-13 December 2017)**
- (c) **2<sup>nd</sup> WGEC Sub-groups Meeting (23-25 January 2018)**
- (d) **First Global Cross-border E-Commerce Conference (9-10 February 2018)**
- (e) **37<sup>th</sup> Enforcement Committee Meeting (19 to 23 March 2018)**

17. The Secretariat presented Doc. EM0022E, providing the key outcomes of the intersessional progress through various WCO working bodies, specifically: the Study Report on E-Commerce, based on the results of a survey; the development of case studies based on Member's best practices and initiatives; the update of the Immediate Release Guidelines, as well as the Luxor Resolution and the Communiqué for the WTO MC11. Delegates were informed about key WCO Meetings and the external fora/events, in particular: the 78<sup>th</sup> Session of the Policy Commission (December 2017) that had adopted the Luxor Resolution and the Communiqué from the international Customs Community on Cross-Border E-Commerce, the WTO MC11 Conference (December 2017), the 2<sup>nd</sup> WGEC Sub-Groups Meeting (January 2018) that developed a preliminary draft Framework of Standards, and the First Global Cross-border E-Commerce Conference (February 2018).
18. The Secretariat concluded by stressing the importance of leveraging from the work already done and integrating this into the Framework of Standards on Cross-border E-Commerce and other associated tools.
19. Mr. Luc De Blicq presented the key outcomes of the 11<sup>th</sup> WTO Ministerial Conference (MC11) relating to E-Commerce, which had been held in Buenos Aires, Argentina. The MC11 had agreed to continue the practice of not imposing Customs duties on electronic transmissions until the next session. In addition, the MC11 had agreed to continue the work under the Work Programme on Electronic Commerce and had endeavoured to reinvigorate the work by instructing the General Council to hold periodic reviews based on the reports submitted by the relevant WTO bodies. Furthermore, a Joint Statement on Electronic Commerce had been issued by 71 countries at the MC11 calling for initiating exploratory work together toward future WTO negotiations on trade-related aspects of Electronic Commerce.
20. Delegates were also provided with a brief overview of the WCO side event, which had been organized by the WCO with the support of Argentina Customs, on the side-lines of the WTO MC11. The 'Luxor Resolution' and the 'Communiqué from the international Customs community to the MC11' had been highlighted and well received at this event.
21. Responding to the WCO Secretariat's report, the Representative of the WTO thanked the WCO for providing the Luxor Resolution and Communiqué on Cross-Border E-Commerce to the MC11, and for organizing a successful side event on E-Commerce on the side-lines of the MC11. There had been participation from both sides in each other's meetings/events, for example WCO WGEC meetings and the WTO Public Forum. This ongoing cooperation between two organizations had strengthened the partnership.
22. Reiterating the outcomes of the MC11 with respect to E-Commerce, he informed the Meeting that, following the MC11, the General Council Chair would consult Members regarding the way forward for the implementation of the Ministerial Decision. Different WTO bodies (e.g., General Council, Council for Trade in Goods, Council for Trade in Services, Council for Trade-Related Aspects of Intellectual Property Rights, Trade and Development Committee) would carry out work on respective themes.
23. He also told delegates that, during the WTO Council for Trade in Goods meeting held on 23-26 March 2018, a suggestion had been made to organize a joint WTO and WCO workshop on cross-border E-Commerce in physical goods. The Chair of the Council for Trade in Goods would consult further on the proposed seminar to ascertain the expectations from, and scope of, the proposed workshop, and the WCO would be

requested to explore the possibility of organizing a joint event in future. With regard to the Joint Statement initiative, he further elaborated that the first meeting had been held in March this year and the second meeting would take place on 18 April 2018. He noted that the meeting was open to all WTO Members, and some proposals had already been submitted under this initiative.

24. The Delegate of China provided a brief overview of the First Global Cross-Border E-Commerce Conference, held on 9 and 10 February 2018 in Beijing, China. Nearly 2,000 participants from 125 countries representing Customs administrations, other government agencies, E-Commerce operators, designated postal operators and academia had attended the Conference that benefited from opening speeches by Mr. Wang Yang, member of the Standing Committee of the Political Bureau of the CPC Central Committee and Vice-Premier of the People's Republic of China, and Mr. Kunio Mikuriya, WCO Secretary General.
25. He noted that the Conference had helped gather views from a wider perspective to further develop the Framework of Standards, noting that a coordinated and collaborative approach between and among all stakeholders at the international, regional and national level was vital for a safe, secure and sustainable E-Commerce environment. He brought to the attention of delegates the adoption of the Beijing Declaration by the Conference, as well as the Industry Action Initiative, supporting, among other things, the development of a balanced development of cross-border E-Commerce. He concluded by informing the Meeting that, acknowledging the significance of the Global Conference, it was expected to hold this Conference every two years in different regions.
26. The Director of Compliance and Facilitation, acknowledged and appreciated the high-level key speeches delivered by the WTO, UPU and ICAO. One of the key aspects of this Conference was the inclusivity and wider participation of several WGEC delegates, hence enriching the technical discussions at the Conference and providing global and diverse perspectives to audiences. In particular, she underlined the participation of a large number of postal operators who had been able to hear some of the latest information first-hand in the various breakout and plenary sessions. She also thanked all delegates, in particular ICC, IATA, FIATA, IFCBA, GEA, Alibaba and Amazon, for investing their time and resources to support the event, as well as for providing strategic contributions.
27. Moving on, the WCO Secretariat provided the key outcomes of the 37<sup>th</sup> Session of the Enforcement Committee (EC) that had been held from 19 to 23 March 2018 under the overall theme of 'Customs Enforcement: Securing Trade and Travel'. Concerning E-Commerce and related work, the EC had considered the work being done by the WGEC, in particular that related to safety and illicit trade, and had expressed its overall support to standards for the envisaged Framework of Standards that resulted from the face-to-face meeting of the Co-Chairs and Co-Leads held on 19 and 20 March 2018.
28. It was further noted that at this meeting, enforcement practitioners dealing with the safety and security of E-Commerce, as well as representatives from law enforcement organizations such as INTERPOL, EUROPOL, UNODC, FRONTEX and others, had been made well aware of the work done by the WGEC. Furthermore, some tools had been updated or were under the process of being updated to adapt them to the E-Commerce context, such as the Revised Guidelines for Post-Clearance Audit with references to E-Commerce, as well as the development of threat assessments for online sales of illicit commodities. The Secretariat concluded by underlining the general desire of the EC to be

kept informed and involved as much as possible on issues related to cross-border E-Commerce and the work of the WGEC.

29. During the discussion that followed, a delegate thanked the WCO Secretariat and China Customs for the update on a wide range of intersessional activities, and recognized the great deal of work and discussions in transparent meetings over the past few years. Noting that the current draft text of the Framework of Standards (FoS) represented a new focus and significant direction for the WGEC' efforts, he said that the character of this text should be considered as the start rather than the end of a process for quality development of the FoS, which was first made available in late January, and should also be treated as a first complete draft "strawman" ready for initial engagement by the wider Working Group.
30. His country, the United States, believed that transparency, strong membership engagement and inclusivity were absolutely essential for a disciplined development process. Likewise, he stressed the importance of ensuring that documents and important developments be formally shared with WCO Members and stakeholders. Noting that there were some near-term elements and longer-term aspirational ideas that should be addressed, he proposed the submission by the WCO of a work plan that contemplated at least a one-year extension to enable this Working Group to potentially finalize the FoS in 2019.
31. Finally, the delegate encouraged an open and frank discussion on initial impressions of this draft, in particular the scope, roles and authorities issues, as they related to Customs and other border agencies – including specific elements that might be beyond the remit of Customs. Finally, he recommended drafting a detailed report, summary and/or transcript of this Meeting (not an executive summary) and making it available to WCO Members and participants in order to assist them in the future discussions and activities.
32. Echoing the intervention made by the previous speaker, a delegate said that despite their best efforts for appropriate consultation with their capital, they faced certain limitations when analysing the draft of the FoS in-depth, as might be necessary. His country, Mexico, also considered that the current draft FoS was just the start, and that more time was needed for its further development. He too expressed some concerns regarding the scope of the FoS and the impact that it might have on other relevant government agencies, requiring further engagement and consultation with other stakeholders. Finally, he underlined the need for transparency and inclusiveness on the important topic of E-Commerce.
33. Expressing strong commitment to, and support for, the WGEC's work, a delegate noted that his administration had provided comments on the draft FoS and would look forward to fruitful discussions at this meeting. He was of the view that a number of points could be improved. Depending on the progress made, his country, Japan, would be open to extending the deadline of the WGEC.
34. Another delegate appreciated the work done to date and cautioned about the impact of inaction. Noting that governments were already four to five years behind industry in the E-Commerce context, he underscored the urgency to work quickly to complete the work, inducing the additional work in the area of data. He expressed the willingness of his organization, the International Chamber of Commerce (ICC), along with all stakeholders, to see the delivery of a good product.

35. Another delegate thanked the WCO, other international organizations, the private sector and members of the WCO WGEC for engaging in a constructive public-private dialogue. He appreciated the opportunity of bringing e-platforms like Amazon into the process of developing the FoS. He stressed two main points: to promote a level playing field to all stakeholders and develop solutions that did not target a specific business model, and not to put forward recommendations that created barriers for small and medium-sized enterprises (SMEs), hindering their involvement in cross-border E-Commerce.
36. Noting the need for further consultations within her company, a representative recognized that, given the number of critical issues, the process of developing a unified approach had naturally led to healthy tensions but had also provided the best environment in which to work forward. She noted the commitment of her company (Pitney Bowes) to the WGEC, while supporting the extension of its current term to deliver the right product.
37. The Chairperson thanked delegates for their initial comments and invited them to provide concrete amendments during the discussion on the finalization of the draft FoS. As regards the intersessional work, including the developments outside the WCO, the Chairperson reminded delegates that the intent was how to leverage them in the further development of the draft FoS.
38. In conclusion, the WGEC:
- took note of the intersessional work in the area of cross-border E-Commerce; and
  - acknowledged the interventions made by delegates on the process of development of the draft FoS.

### **Item III – E-Commerce Stakeholders’ Initiatives**

#### **(a) WCA eCommerce**

39. The Representative of the World Cargo Alliance (WCA) started by introducing WCA as the World’s largest network of independent freight forwarders with over 6,800 members in over 190 Countries. He then provided an overview of some of the challenges and opportunities that third party logistics (3PL) providers were facing with the growth of online shopping and digitalization of supply chains. He subsequently presented their recent initiatives: eCommerce Logistics Network and eCommerce Certification Programme launched in 2017 with a view to establishing an industry standard amongst independent logistics provider.
40. He went on to explain that the Certification Programme was comprised of three key elements: industry standards, service capabilities and E-Commerce logistics expertise. It had two levels: gold for companies with advanced capabilities for E-Commerce, and green for a ‘pathway program’ accompanied with education and capacity building support to becoming a fully certified Member. The certification programme entailed a robust process including audit and physical onsite inspection and several benefits that included the eTailers Programme, Cyber Insurance Programme, and AI-based classification support tool. He concluded by noting that independent freight

forwarders and small businesses would need to integrate into larger networks to take advantage of new technologies and volume-based services to be able to compete.

**(b) IATA**

41. The Representative of the International Air Transport Association (IATA) presented IATA's White Paper on E-Commerce. Noting that the air cargo industry had been perceived as too complex and fragmented, he mentioned two key priorities: safety and modernization of processes to provide a more personalized customer service and create a better relationship between the actors in the value chain. While, on the passenger side, the business had been completely reinvigorated; a lot still needed to be done with respect to the air cargo supply chain in order to increase service quality.
42. Highlighting the opportunities provided by E-Commerce and innovative technologies, he said that IATA had dedicated resources to a new air cargo transformation programme around six cross-cutting goals (including capitalizing on E-Commerce for making air cargo easier, smarter and faster). He then took the delegates through IATA's White Paper on E-Commerce, highlighting IATA's pipeline of initiatives supporting E-Commerce relating to safety and security, technology and innovations and operations.
43. Finally, he stressed the need for improving speed, efficiency and visibility (piece level tracking) of shipments including postal items, and simplifying return processes through a host of measures/initiatives such as advance cargo information (ACI), electronic Consignment Security Declaration (e-CSD), interoperable data-sharing platforms and the trusted trader programme, as well as engagements with new actors (e.g., e-platforms/e-sellers). In his view, the ultimate vision for ONE Record was an end-to-end digital logistics and transport supply chain where data was easily and transparently exchanged and used in a digital ecosystem of air cargo stakeholders, communities and data platforms.

**(c) Korea**

44. Enumerating some of the challenges stemming from E-Commerce (e.g., increasing volumes of parcels, smuggling, revenue collection), the Delegate of Korea gave a presentation on how his Customs administration was piloting the use of ICT and data analytics to support risk management and facilitation of E-Commerce shipments that required new risk management solutions. He elucidated how artificial intelligence (AI), data analytics, data visualization, network analytics, text analytics, and image analytics used in an integrated manner by Customs could help in finding hidden patterns, illicit trends, and hidden fraudsters.
45. Moving on, he provided some specific examples of use cases such as the use of log data from their website for checking the status of E-Commerce shipments on the Customs website with the hypothesis that smugglers would check the information more often, and converting written text (e.g., invoices) into electronic data, as well as integrating image data with cargo data by AI X-Ray and classification of goods using AI. By detecting images and descriptions of goods mentioned in related documents, AI could indicate discrepancies and suggest possible goods and classification. According to the Delegate of Korea, use of Big Data and AI required not only IT skills but domain knowledge of Customs issues. He concluded his presentation by saying that E-Commerce brought a paradigm shift in border clearance processes, and noted the need to carry out more pilots and case



studies by leveraging modern technologies. The draft FoS already had all these elements that could be further enhanced.

46. In the ensuing discussion, delegates acknowledged the three presentations and valuable thoughts shared in them, exchanged views and desired to seek additional information.
47. Responding to questions and comments, the Delegate of Korea said that the pilot project had been running for the past six months with four months of training and two months of actual pilot testing. With respect to a suggestion for modelling and flow-charting to map out the whole process including points where data was collected, he offered to develop a paper for the WCO as a case study, outlining the process and key outcomes. To another question, he added that AI was like a programme code or algorithm that could help in analysing Big Data and identifying safety and security risks.
48. Regarding a question about the potential benefits of WCA's certification programme for Customs, the Representative of WCA eCommerce noted that Customs could benefit from certified 3PLs' enhanced capabilities with respect to data integration and data quality.
49. The Representative of IATA responded to a question on dealing with non-electronic data by stating that IATA had been making efforts to move towards a paperless environment and had also developed electronic messaging standards, as manual processes were time and resource-intensive. In this regard, he acknowledged the close cooperation with the WCO alongside the ICAO with respect to advance cargo information and safety and security issues
50. As final remarks, the Representative of IATA underlined the need for redefining the traditional end-to-end cargo industry based on the new realities involving new intermediaries. He noted that they had also been working with academia to deepen the understanding of new business models and had been conducting pilots to test new solutions.
51. The Representative of WCA eCommerce then noted the fragmented nature of the freight forwarders industry, with several documentation and touch points, needing a strong system to track them and deal with the associated complexities. Some of the key challenges included obtaining accurate data, the different languages used, different rules and procedures, and disparate systems. E-Commerce had provided new opportunities with more visibility, traceability and efficiency. He said that though legislation was still evolving, there was a clear need to eliminate red tape and opt for more digital solutions.
52. The Delegate of Korea also noted that the roles of various stakeholders, including freight forwarders and Customs brokers, in the E-Commerce supply chain were changing. Though Blockchain was still developing and some pilots were underway, it could potentially support Customs data from primary sources and support emerging developments in the supply chain.
53. The Co-Chairperson concluded the panel session by thanking the presenters and delegates for their valuable insights.
54. In conclusion, the WGEC:

- took note of the presentations delivered by the WCA e-Commerce Network, IATA and Korea as well as the related interventions from the floor; and
- emphasized the need for enhanced collaboration between and among international bodies and other stakeholders to carry out further work in the area of E-Commerce in a harmonized way, by leveraging their respective expertise.

**Item IV – Update of the WCO Tools**

• **Draft updated Immediate Release Guidelines**

Doc.:  
EM0023E

55. The Secretariat presented Doc. EM0023E, providing a brief summary of the update of the Immediate Release Guidelines that had been adapted to the E-Commerce context characterized by small and low-value shipments. The key features of the current update included, among others: specific guidance for the release of goods based on categorization, advance electronic information, risk management, and, where required, revenue collection; the use of new technologies, such as Non-Intrusive Inspections (NII) technologies for Customs procedures; cooperation between Customs administrations and other cross-border regulatory agencies for a coordinated border management approach to expedite the release of goods; and alignment of data elements with the current version of the WCO Data Model (3.7.0). The updated Guidelines also provided definitions of various terms, examples of Members' practices, and reference to other relevant international standards and tools.
56. It was also noted that the updated draft Guidelines would be presented to the Permanent Technical Committee (PTC) during its April 2018 sessions, and then to the June 2018 Policy Commission and the Council for their respective consideration.
57. Thanking the Secretariat for the update of the Immediate Release Guidelines, a Representative said that these Guidelines should be seen as a baseline for implementing E-Commerce solutions, and stressed the importance of promoting and implementing the relevance of the Guidelines, particularly the release of shipments based on categorization and a minimum harmonized data set. From the perspective of his organization, Global Express Association (GEA), he felt that any reference to low-value could be removed, as there was no common understanding on what was low and what was high. In addition, he suggested adding 'samples' under categories 2 and 3, noting the growing flows of samples via E-Commerce channel and need for their rapid release, especially when they were exempted from duties and taxes.
58. Another delegate said that it was important to update some of existing tools in order to align them with new developments. Recalling the previous intervention made by his country, the United States, he suggested continuing the discussions within the context of E-Commerce with a possibility of some additions at next week's PTC meeting.
59. Speaking on behalf of the European Union, a delegate then mentioned that the application of data sets in the Guidelines should be flexible, as discussion on data elements for cross-border E-Commerce was still underway within the context of the

development of the Framework of Standards on Cross-Border E-Commerce. She welcomed the inclusion of Members' experiences in the updated Guidelines.

60. Responding to a question raised by a delegate regarding the relationship between Category 1 (documents) and E-Commerce shipments, the Secretariat explained that the Immediate Release Guidelines could be applied to all consignments including E-Commerce, based on the definitions of each Category. It was also clarified that the Immediate Release Guidelines were not a mandatory tool; rather, they provided a common and harmonized approach to dealing with low-value shipments based on their categorization. Accordingly, the data set too was not binding and could be updated to reflect future developments.
61. In conclusion, the WGEC:
- concluded that the suggestions made by delegates would be taken into consideration and that this document would be presented to the April 2018 PTC sessions, for its consideration; and
  - encouraged Members to share their experiences for inclusion in the Guidelines.

#### **Item V – Cross-border E-Commerce Framework of Standards**

- **Draft Framework of Standards**

EM0024E

Doc.:

62. The Secretariat presented Doc. EM0024E, explaining the background, context, and process of development of the current version of the Framework of Standards on Cross-Border E-Commerce. It was noted that immediately following the suggestions of the Policy Commission, work on the development of the envisaged Framework of Standards had commenced through active engagement with Members and relevant stakeholders. The Sub-Groups of the WCO Working Group on E-Commerce (WGEC), at their meeting held from 23 to 25 January 2018, had consolidated the ongoing work into the draft Framework of Standards (FoS). The updated draft Framework had then been circulated to Members and all relevant stakeholders for their comments and input.
63. Based on the additional input and suggestions, an updated version of the draft FoS had been developed and circulated. This had been followed by a face-to-face meeting of the WGEC Co-Chairs and the Sub-Groups' Co-Leads on 19 and 20 March 2018 that had developed the current version of the draft FoS, bringing together several comments and contributions, some of them with rather different perspectives and approaches.
64. The Secretariat stressed that through this whole process full transparency and inclusivity had been maintained, and each version of the draft Framework had been made available to Members and stakeholders through established channels of communication, i.e. publication on the WCO Members' Website and the CLiKC! Platform. In conclusion, it was clarified that, as for the past WGEC meetings, a Summary Report (not an Executive Summary) would be produced and circulated to delegates for their comments.
65. The private sector Co-Chair said that when further developing the draft FoS, five key issues should be borne in mind: who, what, where, when, and Customs and the private

sector should be kept front and centre. Once the Standards were finalized, Technical Specifications could be added and pilots carried out.

66. The Customs Co-Chair then noted that the principles laid down in the “Luxor Resolution” should be the guiding force when finalizing the draft FoS. This meeting was a great opportunity for Members and stakeholders to work constructively to amend the current draft text, as appropriate, through consensus.
67. Speaking on behalf of Sub-Group I (Trade Facilitation and Simplification of Procedures), the Delegate of Canada (Co-Lead of Sub-Group I) said that the Secretariat had provided a succinct summary of the face-to-face meeting held on 19 and 20 March 2018 where Standards had been redrafted/adjusted taking into account the comments and suggestions received from Members and the private sector, and organized in a structured and coherent manner. These Standards provided core considerations for the development of legal and regulatory frameworks on cross-border E-Commerce.
68. The Representative of IFCBA (another Co-Lead of Sub-Group I) agreed with the work done thus far from a private sector perspective. There was a clear focus on developing Standards, and on making Technical Specifications more focused and tidy by moving some of the text to the Annexes and removing redundancies. The draft FoS, based on the concepts and principles approved by the Policy Commission, provided a good basis for a broader input and more inclusive work.
69. The Representative of FIATA (Co-Lead of Sub-Group II: Safety and Security) concurred with the work done at the face-to-face meeting that had helped to move to the next level, and looked forward to fruitful discussions at this Meeting.
70. The delegate of the United States, who filled in for the normal U.S. Co-Lead in the Safety and Security Sub-Group at the face-to-face meeting, said that the Sub-Group went over the standards/principles which focused on safety/security, but a broader review and understanding of the standards was still needed.
71. The Representative of the ICC (Co-Lead of Sub-Group III: Revenue Collection) noted the work done in the area of revenue collection and on related Standards for revenue collection models, providing a level playing field for all business models. Concerning *de minimis*, it had been agreed that each country would decide its own threshold based on its national operating environment, economic studies, and other considerations.
72. Finally, the Delegate of China (Co-Lead of Sub-Group: Measurement and Analysis) said that the Standards related to measurement of cross-border E-Commerce. The United Kingdom had developed data elements based on the inputs provided by the Sub-Group and Members and stakeholders present at the face-to-face meeting. She looked forward to the discussion on data elements, being a very important topic.
73. During the ensuing discussion, several delegates intervened to share their preliminary comments and suggestions on the further development of the draft FoS.
74. Noting that the face-to-face meeting of Co-Chairs and Co-Leads had been a good attempt to develop the current version of the draft FoS, a delegate said that more time was needed to discuss it further in an open and flexible manner this week. There was also a need for much wider discussion.

75. Appreciating the opportunities and challenges presented by the shift to expanded E-Commerce, and the work involved in finding the appropriate policy responses, his country, the United States, believed that the currently drafted Framework document had taken the wrong approach for a number of key reasons. Though Customs officers were on the frontlines at the border when goods moved in international trade, and had a unique, ear-to-the ground perspective on where gaps might emerge in enforcing existing laws and in technical solutions to address these gaps, the issues around E-Commerce – as reflected in the broader global discussion and this draft – went beyond Customs matters. The document had made recommendations well outside the technical expertise of Customs administrations. For example, the document made recommendations for Customs administrations without regard to the fact that they did not set financial services regulations, data privacy and transmission, or tax and monetary policy, and had territorial limitations on their authority. As a WCO document, any recommendations within it should be confined to Customs operational and technical procedures.
76. The draft Framework was built upon the assumption that E-Commerce presented a totally new kind of trade. But the fact that goods were purchased online or using electronic payment did not make it fundamentally different from any other transaction. Hundreds of years of Customs laws and procedures were already being applied to the trade in goods that made up E-Commerce, and there was no need for a new and totally different set of rules. Secondly, the Framework outlined a parallel Customs process for E-Commerce transactions, but it lacked any data or evidence to support these recommendations. Although the document noted stakeholder discussions in passing, in the delegate's view there were no facts, evidence, case-studies, or rationale for the Framework's recommendations, standards, and models.
77. Some of the recommendations also addressed Customs and border issues that were currently unsettled, such as post services and the treatment of data and privacy concerns. The WCO should not get ahead of its members, making recommendations in policy areas where there were no models to cite in support of the statements in the document.
78. The delegate also raised concerns about the lack of data and analysis to support the four models asserted in the revenue collection section. These models, the delegate indicated, had been introduced and assessed in OECD forums, but those discussions were focused exclusively on services and intangibles (not goods), and on VAT/GST only (not duties). Before they were touted as viable models, the delegate recommended that it be confirmed that they were applicable to Customs. The delegate expected business and Customs authorities to continually develop new tools for trade in goods, and believed that an attempt to capture this innovation in four models at this stage would stymie innovation and could even limit policy choice for governments.
79. On a positive note, the delegate suggested that the WCO could re-visit the scope of this document during this week to make evidence-based recommendations that utilized the expertise and technical role of Customs administrations. He believed that there were a number of principles set out in the trade facilitation and security sections of the document that could be the basis of a greatly scaled-back document, which in turn could be reformulated to set out guidelines tailored for Customs and the movement of goods across borders. He noted that Customs was in a unique position to identify emerging issues and technical solutions.

80. He suggested that one practical avenue of discussion could be the current presentation and section titles, i.e. standards, technical specifications, etc. through the lens of the WTO TFA, and to ask the question: where did E-Commerce create challenges for the implementation of that agreement. Another idea would be to leverage the work of other expert forums, such as OECD, to bring Customs experts and tax experts together around this question of revenue collection. He then looked forward to working with WCO members and other stakeholders on identifying core Customs equities, related to treatment of goods at the border that would be the appropriate focus for further work.
81. Another delegate appreciated Members' and stakeholders' efforts and believed that the draft FoS was a collective product of many rounds of discussions and consultations with Members, international organizations and the private sector, not only through the WGEC and its Sub-Groups but through other WCO working bodies too. Noting the concerns expressed by a few Members, his country, China, noted that the FoS was a non-binding instrument and it could be updated in this 4-day meeting by reorganizing the four-Sub-Groups in order to have more productive discussions so as to finalize a document that could be presented to the June 2018 Policy Commission and the Council.
82. The Representative of GEA stressed that a lot of work had been done that need to be refined and enhanced with a view to reaching a consensus, instead of going back to the drawing board. Some of the high-level Standards might require detailed explanations and some pilots and testing that could be carried out later on. However, a broad agreement could still be achieved on high-level standards.
83. The Representative of the OECD then clarified that the alternate model of revenue collection on low-value imports of 'physical goods' were developed in close cooperation with the WCO and other stakeholders with a focus on VAT/GST. He noted that the report had indicated that more research and analysis was required and that this was being pursued, with the WCO being involved in this process.
84. Acknowledging the enormous amount of work done to date, a delegate recognised the need for further consultations with all WCO Members, recognizing the different levels of readiness, and sought some clarifications concerning the work that could be done at this meeting and the next steps with respect to presenting the draft FoS to the June 2018 Policy Commission and the Council. He too indicated that there should be flexibility to seek an extension of the WGEC's term, if required.
85. Highlighting the enormous growth in cross-border E-Commerce that was being faced in daily operations, a delegate noted the need for an urgent development of the Framework of Standards based on the "Luxor Resolution". The EU fully supported the collaborative work to develop standards, embracing technological developments for an effective risk management based on '*who moves what for whom*' and efficient revenue collection, and system-based controls. She also underscored the importance of information prior to the loading of shipments and of a related amendment in the UPU Convention, as well as enhanced cooperation among Customs, Tax, Police, Financial Intelligence Units (FIUs), other relevant government agencies and E-Commerce stakeholders. She summed up by stating that the draft FoS looked comprehensive and could be a good starting point for further work at this Meeting, with a focus on enhancing Standards, and supporting an extension of the mandate of the WGEC beyond June 2018.
86. Another delegate recalled the original mandate of the WGEC (as endorsed by the July 2016 Policy Commission and the Council) that was to develop global standards on

cross-border E-Commerce, and, on behalf of his country, Australia, expressed satisfaction at the current draft that had been developed through a healthy and robust debate by integrating the work done through four Sub-Groups. He also reminded delegates of the December 2017 Policy Commission's decision to develop global standards to provide global solutions to challenges presented by cross-border E-Commerce. The intent was not to provide the solution, but to develop fundamental Standards and Technical Specifications that could be agreed by all to be presented at the upcoming Council sessions. This could then be supplemented by an implementation strategy and action plan going forward.

87. Underlining the importance of standards to facilitate cross-border E-Commerce, a delegate noted that the WCO was a good platform to deal with some of the new challenges, thus supporting Customs and the private sector. His organization, Alibaba, believed that the FoS should be finalized without any further delay, and, if required, updated in future.
88. A delegate then raised a question: whether all Members were expected to submit a letter of intent (LoI) for the implementation of the FoS. Based on the clarity on this issue, his country, Japan, would determine its approach and flexibility towards the draft FoS.
89. The Delegate of the United States took the floor to add that at this stage four Sub-Groups were no longer needed. He agreed with some of the previous speakers that pilot projects were needed to test the operational feasibility of some the new concepts, and thanked the OECD for the clarification.
90. The Delegate of Canada informed delegates that, based on the discussions held at the last Sub-Groups meeting, a flow chart had been developed outlining various processes relating to a cross-border E-Commerce flow. This could supplement the readiness of the draft FoS.
91. The Representative of the ICC strongly supported the interventions made by some of the previous speakers to move ahead with the draft FoS and have a deliverable at the end of the Meeting. He noted that the lack of activism could be dangerous as E-Commerce supply chains needed to be protected from criminal exploitation.
92. Recalling that initial work had been started based on a paper submitted in 2009 by his country, New Zealand, a delegate expressed his deep anguish over not moving forward. He, though, thought that there could still be a possibility to make compromises to find a workable solution.
93. Another delegate said that his country, Norway, too, supported those Members and stakeholders who were in favour of delivering a concrete product in June this year for the Policy Commission, as was originally mandated, and then discuss the extension, if required.
94. Noting the concerns expressed by some delegates, the Representative of GEA requested that the Meeting focus on the work at hand and look at the draft text in a more holistic and pragmatic manner. As the "Luxor Resolution" had been endorsed as an initial step, delegates needed to move forward and produce at least some standards at the strategic level more than what was already contained in the Resolution. For the transparency of discussions and collective engagement, including the concern with respect to the availability of French interpretation, he suggested not splitting the group, and working collectively to review the draft text, and hoped that a tangible product would be

developed at the end of the meeting which everyone would be comfortable with. Based on the outstanding work the term of the WGEC could be extended for one or two years; pilots could also be carried out in parallel, and lessons learned could be included to further enhance the FoS.

95. The Delegate of Benin supported the proposal to work in one group in a plenary.

96. In conclusion, the WGEC:

- took note of Doc. EM0025E presented by the Secretariat and the preliminary comments and suggestions made by the Co-Chairs, the Sub-Groups' Co-Leads, and delegates as outlined above; and
- decided to carry out further work on the draft Framework of Standards in plenary moving away from the Sub-Group approach.

I.

**Item VI – Data Set and exchange mechanism for Cross-border E-Commerce**

(a) **Outcomes of the preliminary discussion at the DMPT** *Doc.: EM0025E*

97. The Secretariat briefly presented Doc. EM0025E, informing delegates that, following the suggestion of the 2<sup>nd</sup> Meeting of the WGEC with respect to developing a standardized and harmonized data set, the January 2018 Data Model Projects Team (DMPT) had initiated exploratory work in this area based on data sets submitted by China. The WGEC was invited to finalize data elements for cross-border E-Commerce, to enable the DMPT to carry out further work on standardizing and harmonizing data elements and developing related process models and messaging standards/protocols.

**(b) Data elements developed by the United Kingdom**

98. The Delegate of the United Kingdom presented the preliminary work done on the development of data sets in two categories: (i) regulatory and mandatory data, and (ii) voluntary and optional data in lieu of enhanced trade facilitation, noting the suggestion made at the face-to-face meeting of the WGEC Co-Chairs and the Sub-Groups' Co-Leads.

99. She clarified that these data elements had taken into account postal data contained in CN22/CN23, data elements mentioned in the Immediate Release Guidelines and data elements forwarded by Sub-Group IV (Measurement and Analysis). She concluded by noting that data was a sensitive issue, and this work could potentially be used for future work in this area.

100. During the discussion that followed, delegates advocated adopting a cautious approach to the data element, noting the sensitivity and cost associated with each data element. They suggested first establishing the context – how much data was needed, when was data required and for what purpose, who held the data and who could provide data – and discussing the concept before embarking on the development of data elements. Also, there was a need for a more fundamental discussion as to whether a maximum set of data (as was the case in the SAFE Framework) or minimum set of data should be developed.



101. A number of delegates noted that the Flow Chart that was already being developed could provide a good basis for understanding potential sources of data and who could provide the data. A delegate also noted the importance of the quality of data, as poor quality data would lead to poor risk profiling, resulting in delays and disputes, and highlighted the need for tapping data from primary sources using bar codes and new technologies.
102. This was followed by a presentation on the draft 'Flow Chart' by the Delegate of Canada and the Representative of IFCBA, explaining the high-level mapping of the overall cross-border E-Commerce process. The Flow Chart broadly explained the role and responsibilities of various actors, as well as data flows.
103. Thanking Canada and IFCBA for the draft Flow Chart, delegates provided some suggestion for its further development, noting various complexities and variations involved with different business models. These suggestions included: other government agencies' requirements; e-vendors and buyers having key transaction layer data; clear delineation of roles and liabilities distinguishing the logistics layer from the transaction layer; the refund process; the role of payment service providers; and clear identification of points where data was generated.
104. Delegates suggested making the Flow Chart more specific to cross-border E-Commerce and developing flow processes covering all business models such as express, postal, fulfilment centres, as well as outlining the Customs process in a little more detail, including the collection of duties and taxes, and post-release processes. A delegate then suggested carrying out a detailed mapping of the goods flows, money flows, and data flows, as well as identifying which actors had information about goods, money and data at what point in time.
105. The Delegate of Canada and the Representative of IFCBA thanked delegates for their useful comments and suggestions, and agreed to provide an updated Flow Chart, making it as inclusive as possible without being over-prescriptive.
106. Finally, the Chairperson suggested that a Sub-Group on the Flow Chart and Data Elements should initiate further discussion on the related work.
107. In conclusion, the WGEC:
- took note of the preliminary work initiated by the DMPT concerning the datasets, as well as the related work carried out by the United Kingdom;
  - acknowledged the Flow Chart jointly developed and presented by Canada and IFCBA, and provided suggestions as outlined above for its further improvement; and
  - agreed to first have a fundamental discussion on the concept and to set out the context for data elements based on the Flow Chart, and then initiate work on the development of data elements through a Sub-Group, noting the sensitivity and concerns expressed by delegates.

**Item VII, VIII, IX – Further Development of the draft Framework of Standards**

108. Initiating the discussions, the Delegate of Japan reiterated the issue of the submission of a Lol and wished to know whether Members were allowed to submit the Lol only with respect to the competencies falling within the Customs administration, and to include reservations, if required.
109. It was clarified by the Secretariat that the FoS did not envisage that each Member would have to mandatorily submit a Lol; it was left to individual Members. Also, Members were free to submit a Lol in the form and manner they deemed fit, as there was no standardised format.
110. Responding to another question from a delegate, the Secretariat clarified that as per its Terms of Reference as approved by the July 2016 Council, the WGEC's work, including the development of the Framework of Standards and associated guidance, was focused on B2C and C2C cross-border E-Commerce.
111. The delegates then went through each of the draft standards and, after their thorough examination from wider perspectives, agreed to a revised/updated text.

**(a) Standard 1: Legal Framework for Advance Electronic Data**

112. At the outset, there were some concerns on the use of wording 'Government' or 'Customs administrations'. Some delegates favoured the latter, noting that it was outside the remit of the WCO and Customs administrations, whereas some others desired to keep the former as it was more appropriate, especially when various work related to Customs clearance, facilitation, revenue collection and enforcement were done by different agencies of a government.
113. The Secretariat clarified that, as per the 'Convention establishing a Customs Cooperation Council (CCC)', the Governments are the Members of the Council (known as the WCO).
114. A delegate felt that a legal basis for data exchange was needed; this could be provided by a government, not by a Customs administration. This proposition was supported by a number of other delegates, citing examples of the SAFE Framework of Standards and other WCO tools, as well as the WTO TFA. Another example was given that in several cases advance electronic data was submitted by economic operators to a Single Window (not to Customs) that was not necessarily operated and managed by Customs.
115. Another delegate said that Standards should focus on Customs, noting that they would need to work with other relevant government agencies to ensure efficient implementation. He suggested that some introductory text could be added to highlight the significance of inter-agency cooperation that would be applicable to other Standards too. A delegate said that it would be good to maintain a specific language in the Standard itself, as introductory text might not have same weight. There was yet another proposal to use the term 'competent authorities'.
116. After detailed deliberations, it was agreed to use wordings 'Customs and other relevant government agencies' in some Standards, while still keeping 'Governments' in some others as relevant. In addition, it was noted to keep Standards as concise as possible.

117. With respect to a proposal to include a defined set of advance data elements, it was agreed to explain them in Technical Specifications and develop data sets that could be added as an Annex to the Framework. In this context, a delegate also suggested ensuring efficient processing of data by Customs and other relevant government agencies.
118. In response to a query from a delegate, it was explained that the term 'control' had a clear understanding in the Customs context as used in the SAFE Framework of Standards, as well as defined in the Revised Kyoto Convention, and it went beyond security.
119. A delegate also noted that the Framework would be a non-binding one; thus the Standard should not be diluted as it would lose its essence and relevance.
120. Following a detailed discussion, the WGEC agreed to the below text :

***“A legal and regulatory framework should be established for requiring advance electronic exchange of data between relevant parties involved in the E-Commerce supply chain and Customs administrations and relevant government agencies to enhance facilitation and control measures, taking into account applicable laws, inter alia, those related to competition (anti-trust), and data security, privacy, protection, ownership.”***

**(b) Standard 2: Use of International Standards for Advance Electronic Data**

121. Some delegates stressed that the term 'Government' should be kept, and underlined the need for a 'harmonized' implementation of relevant WCO instruments and tools to facilitate the exchange of advance electronic data.
122. Some other delegates insisted on the need to use a more generic language without mentioning the term 'Government', as the WCO's remit was for Customs administrations. Further details could be elaborated in technical specifications. Additionally, there were suggestions to clarify what should be implemented (e.g. WCO Data Model) and what was signified by other international standards, as it would be difficult to accept when there was no clarity on what was being referred to. A suggestion was then put forward by some delegates to improve the language of the Standard and further explain and clarify these aspects in Technical Specifications.
123. Noting the sensitivity associated with data and data quality, a delegate emphasized the need to specify a harmonized set of data, not just the time of its exchange.
124. Following a detailed discussion, the WGEC agreed to the below text :

***“Relevant WCO and other international standards and guidance should be implemented in accordance with national policy, in an effective and harmonized manner, to facilitate the exchange of advance electronic data.”***

**(c) Standard 3: Risk Management for facilitation and control**

125. There were some discussions whether to use risk management techniques to identify high-risk shipments only or to identify general risks with a view to preventing or mitigating them to the extent possible. After discussions, it was agreed to focus on the

identification of E-Commerce shipments that presented a risk, instead of 'high-risk' only, also due to the fact that 'high-risk' shipments/cargo had been defined denoting a specific context in the SAFE Framework and in Annex 17 to the ICAO Chicago Convention.

126. A delegate said that this Standard should clearly stipulate that advance electronic data should be used for risk management specific to the E-Commerce environment in a dynamic manner. Another delegate suggested deleting the reference to multi-lateral and bilateral laws and regulations where there were no such laws. It, though, was clarified there were several multi-lateral conventions/agreements (e.g., CITES and CBD) to support curbing illicit trade.
127. Noting the varied level of development and sophistication of risk management among Members, it was also suggested 'updating' of risk management techniques and risk profiles be added and explained in Technical Specifications. Furthermore, risk management was not just to identify risks, but to identify, classify and mitigate them in the most effective way.
128. A delegate suggested removing reference to the E-Commerce environment. To this, some delegates noted that the E-Commerce environment presented new and specific risks that needed to be identified and addressed instead of repeating general risk management techniques already stipulated in the SAFE Framework of Standards and other tools.

129. Following a detailed discussion, the WGEC agreed to the below text:

***“Customs administrations should develop and apply dynamic risk management techniques that are specific to the E-Commerce context to identify shipments that present a risk.”***

**(d) Standard 4: Use of Non-Intrusive Inspection Technologies and Data Analytics**

130. During the discussions on this Standard, a delegate said that the use of non-intrusive inspection (NII) equipment should be based on risk management; in other words, first apply risk management and then use NII.
131. Delegates also noted the growing importance of the use of data analytics, Artificial Intelligence and, machine learning to deal with huge volumes. This would also help in enhancing facilitation of legitimate E-Commerce shipments, leading to their fast and rapid release.
132. Following a detailed discussion, the WGEC agreed to the below text:

***“Customs administrations should use data analytics and screening methodologies in conjunction with non-intrusive inspection equipment, across all modes of transportation and operators, as part of risk management, with a view to facilitating cross-border E-Commerce flows and strengthening Customs controls.”***

**(e) Standard 5: Compliance Management**

133. Delegates noted complementarities between compliance management as stipulated in this Standard and risk management as outlined in Standard 3, and suggested they be linked or combined.

134. Some delegates also suggested looking into compliance measurement as part of the overall risk management approach. In respect of large number of individuals, unknown players and other parties occasionally involved in the cross-border supply chain, intermediaries could play an important role in compliance management and the improvement thereof. One delegate said that the identity management of individuals and occasional buyers/sellers was equally important in compliance management.
135. Following a detailed discussion, the WGEC agreed to the below text and decided to add it in the Technical Specifications for Standard 3.

***“Customs administrations should measure compliance of all players in cross-border E-Commerce for an effective risk management.”***

**(f) Standard 6 (new Standard 5): Simplified clearance procedures**

136. A delegate explained that this Standard was intended to address a handful of thoughts such as simplified clearance based on pre-arrival processing and risk management, immediate release of low-risk shipments upon arrival, the account-based clearance system, and simplified return procedure.
137. Delegates recognised this Standard as one of the key cornerstones of the Framework. Some delegates preferred to have the term ‘Government’ to deal all related issues holistically, whereas others suggested replacing it with ‘Customs’.
138. A delegate added that it was by now an established procedure that Customs alone could not manage border clearance processes, but that a coordinated border management was essential, as already set out in the Revised Kyoto Convention, the SAFE Framework of Standards, and other WCO tools. A whole government approach had also been mentioned in the “Luxor Resolution”. A simplified procedure with Customs only would not work.
139. Another delegate said that the SAFE Framework had been developed over a number of years and it had taken 10 years to add Pillar 3 for cooperation with other government agencies. Likewise, the context was different in the WTO TFA and there was no need to directly reference the TFA in the Standards, rather it should be mentioned in the preamble and introduction of the Framework. This Framework was a new solution to a new topic. The WCO was not drafting this document for other government agencies.
140. The delegate of the WTO said that TFA provisions were a composite package; they should not be seen in isolation. A number of provisions directly supported facilitation and speedy release of cross-border E-Commerce shipments, and that required a collaborative approach on behalf all relevant agencies for their efficient implementation.
141. Recognizing the importance of a coordinated approach, some delegates then suggested using the term ‘Customs administrations, working in coordination with other relevant government agencies as appropriate’.

142. Delegates requested that examples be provided of working models for simplified procedures, case studies and capacity building support.

143. Following a detailed discussion, the WGEC agreed to the below text :

***“Customs administrations, working in coordination with other relevant government agencies as appropriate, should establish and maintain simplified clearance formalities/procedures utilizing pre-arrival processing and risk assessment of cross-border E-Commerce shipments, and procedures for immediate release of low-risk shipments on arrival or departure. Simplified clearance formalities/procedures should include, as appropriate, an account-based system for collecting duties and/or taxes and handling return shipments.”***

**(g) Standard 7 (new Standard 6): Expanding the Concept of Authorized Economic Operator (AEO) to cross-border E-Commerce**

144. A delegate explained the context of this Standard, stating that the role of intermediaries should be leveraged, providing them with possibilities with respect to AEO programmes, in terms of turning a shipment into a secure shipment for additional facilitation benefits. He drew parallels with the ICAO's Regulated Agent (RA) and Known Consignor (KC) programmes, where RAS and KCs were authorised to secure air cargo received from others by taking specified measures.

145. Delegates acknowledged the need for expanding AEO programmes to all actors in the cross-border E-Commerce supply chain, especially intermediaries, as it could not be expected that individuals and small operators could join AEO programmes. They further suggested developing a new guidance through the SAFE Working Group to support the implementation of this Standard. It was equally stressed that Micro, Small and Medium-sized Enterprises (MSMEs) should also be trusted, encouraged and facilitated to join AEO programmes, if they could meet the specified criteria. Also, AEO programmes should be flexible and adaptable to different business models. But, in the case of operators or individuals who would not be able to join AEO programmes, they could use an intermediary to allow their shipments to be eligible for AEO treatment.

146. Following a detailed discussion, the WGEC agreed to the below text :

***“Customs administrations should explore the possibilities of applying AEO Programmes and Mutual Recognition Arrangements/Agreements in the context of cross-border E-Commerce, including leveraging the role of intermediaries, to enable Micro, Small and Medium-sized Enterprises (MSMEs) and individuals to fully benefit from the opportunities of cross-border E-Commerce.”***

**(h) Standard 8 (new Standard 7): Models of Revenue Collection**

147. The issue of using the term 'Government' or 'Customs' was once again discussed in the context of revenue collection and implementation of new models. Several delegates noted that Customs and other authorities, including treasury and tax authorities, were responsible for the collection of duties, taxes (e.g., VAT, GST, excise duty) and other charges on imported/exported goods, hence it would be more appropriate to use the term 'Government'. For example, VAT on imported goods was not necessarily collected by Customs. At the same time, a few delegates raised concerns that only Customs should be mentioned, and taxes should be limited to those that could be levied on imported goods.

148. A delegate explained the background of this Standard and different models of revenue collection, for example vendor, intermediary, buyer or consumer collection models, noting that financial intermediaries were included in the intermediary collection model.
149. A delegate then emphasised that instead of setting out specific models of revenue collection that were still being explored, the focus should be on core principles. He offered an alternate text : “*Customs administrations, in order to enhance the revenue collection, should offer electronic payment options, provide relevant information online, allow for flexible payment types, and ensure fairness in its processes*”. This proposal was supported by a few delegates, making a few suggestions, for example adding ‘transparency’ after ‘fairness’.
150. Delegates noted the importance of this Standard in the growing cross-border B2C and C2C E-Commerce context, and preferred the original draft text that included new and aspirational models of revenue collection in the Standard, going beyond electronic payment and other facilitative principles. It was acknowledged that some of the new models as mentioned in the Standards were just a few examples, as there could be more models and more variations.
151. There was also a discussion about the meaning of a ‘level playing field’, that should be understood as meaning that revenue collection models should not preclude one economic operator (be it domestic or overseas) over another and these models, for example vendor collection, should be fairly applied to all overseas vendors.
152. The Representative of the OECD provided additional information on how alternate models were being explored by governments for the collection of taxes on low-value shipments (normally below Customs *de minimis*). The OECD was undertaking this work as part of its G20 mandate on tax challenges for the digital economy, where Customs administrations were facing pressure with respect to the collection of VAT/GST on increasing numbers of low-value shipments.
153. Following a detailed discussion and consultations, the WGEC agreed to the below text :

***“Customs administrations, working with appropriate agencies or Ministries, should consider applying, as appropriate, various types of models of revenue collection (e.g., vendor, intermediary, buyer or consumer, etc.) for duties and/or taxes. In order to ensure the revenue collection, Customs administrations should offer electronic payment options, provide relevant information online, allow for flexible payment types and ensure fairness and transparency in its processes. Models that are applied should be effective, efficient, scalable, and flexible, supporting various business models and contributing to a level playing field for and among the various E-Commerce stakeholders.”***

**(i) Standard 9 (new Standard 8): *De minimis***

154. A delegate provided the context of this Standard that essentially aimed for governments to consider, among others, the evaluation of economic studies and relevant market conditions when reviewing and/or adjusting *de minimis* thresholds.

155. With respect to the use of wording 'Government' versus 'Customs', another delegate clarified that Customs had no authority to specify or change *de minimis*, as it was done by Governments; Customs normally provided data for a considered decision.

156. One delegate was of the view that it should be clarified that the Standard's scope was limited to duties and taxes collected by Customs. Another delegate felt that the benefits and facilitation of *de minimis* should also be mentioned for a balanced consideration. The Secretariat noted that some of these aspects had been broadly addressed in draft Technical Specifications, and 'duties and taxes' had been defined in the Revised Kyoto Convention. It was agreed that further explanations on the *de minimis* threshold, including its merits and demerits, and on 'duties and taxes' could be provided in Technical Specifications. Furthermore, the envisaged Annex on 'Definitions' should include definitions of all terms relating to duties and taxes as defined in the Revised Kyoto Convention, such as :

*(i) "duties and taxes" means import duties and taxes and/or export duties and taxes;*

*(ii) "import duties and taxes" means Customs duties and all other duties, taxes or charges which are collected on or in connection with the importation of goods, but not including any charges which are limited in amount to the approximate cost of services rendered or collected by the Customs on behalf of another national authority; and*

*(ii) "export duties and taxes" means Customs duties and all other duties, taxes or charges which are collected on or in connection with the exportation of goods, but not including any charges which are limited in amount to the approximate cost of services rendered or collected by the Customs on behalf of another national authority.*

157. Some delegates were not convinced that the *de minimis* decision should be premised on economic studies without explaining the nature and context of such studies as several studies were available with different perspectives and motivations.

158. Further discussions led to a broad consensus on adjusting the Standard to clearly state that Governments should make informed decisions in an objective manner, based on their national imperatives. It was suggested that further elaborations be provided, including consideration of economic studies and relevant market conditions, in Technical Specifications.

159. Following a detailed discussion, the WGEC agreed to the below text :

***"When reviewing/adjusting de minimis thresholds for duties and/or taxes, Governments should make fully informed decisions based on specific national circumstances."***

**(j) Standard 10 (new Standard 9): Prevention of Fraud and Illicit Trade**

160. Concerning the use of wording 'Government', it was decided to replace it with 'Customs administrations with other relevant government agencies' for this Standard, recognising the need for collaborative efforts to curb illicit trade and fraud in the cross-border E-Commerce context.

161. Additionally, delegates suggested adding the word 'deter' alongside detect and disrupt.



162. Following a detailed discussion, the WGEC agreed to the below text:

***“Customs administrations should work with other relevant government agencies to establish procedures for analysis and investigations of illicit cross-border E-Commerce activities with a view to prevent and detect fraud, deter the misuse of E-Commerce channels and disrupt illicit flows.”***

**(k) Standard 11 (new Standard 10): Inter-agency cooperation and information sharing**

163. Some delegates suggested that cooperation between and among government agencies could take place through relevant coordinated mechanisms, and the Single Window could be one such good example (but not the only mechanism).

164. After some discussion on whether to keep this standard under the ‘Safety and Security’ section or to move it to the ‘Partnership’ section as it mentioned cooperation, it was decided to keep it under the ‘Safety and Security’ section but clearly highlight safety and security risks in the Standard itself.

165. Following a detailed discussion, the WGEC agreed to the below text :

***“Governments should establish cooperation frameworks between and among various national agencies through relevant electronic mechanisms including Single Window, as appropriate, in order to provide cohesive and coordinated response to safety and security risks stemming from cross-border E-Commerce, thus facilitating legitimate trade.”***

**(l) Standard 12 (new Standard 11): Public-Private Partnerships**

166. Providing the context of this Standard, a delegate said that this Standard aimed at establishing and strengthening wider trusted partnerships between Customs and E-Commerce stakeholders alongside AEO programmes (e.g., Memorandum of Understanding and arrangements for access to additional information in lieu of speedy release/clearance of legitimate shipments). It intended to go beyond regulatory frameworks to set out intents and/or agreements on cooperation that would lead to improved compliance and an enhanced level of facilitation.

167. It was further clarified that such arrangements would not be binding in terms of liabilities and obligations, and could be regularly reviewed to decide whether they were serving the purpose for their continuation and enhancement.

168. There were suggestions that the Standard be paraphrased to make it more direct and simple along with some editorial adjustments. It also agreed to provide more specific examples of partnership arrangements, including MoUs, in Technical Specifications.

169. Following a detailed discussion, the WGEC agreed to the below text :

***“Customs administrations should establish and strengthen cooperation partnerships with E-Commerce stakeholders to develop and enhance communication, coordination and collaboration, with an aim to optimise compliance and facilitation.”***

**(m) Standard 13 (new Standard 12): International Cooperation**

170. Delegates noted the intent of this Standard to expand ongoing Customs cooperation in order to better address cross-border E-Commerce issues from both a compliance perspective as well as a facilitation perspective.

171. Following a brief discussion, the WGEC agreed to the below text :

***“Customs administrations should expand Customs cooperation and partnerships to the cross-border E-Commerce environment in order to ensure compliance and facilitation.”***

**(n) Standard 14 (new Standard 13): Communication, public awareness and outreach**

172. Delegates noted that the cross-border E-Commerce being diffused was different from the point of view of public awareness and outreach. The scope of outreach needed to be much wider, reaching out to individuals and MSMEs. It should also include the education of consumers.

173. Following a brief discussion, the WGEC agreed to the below text :

***“Customs administrations should make consumers, the public and other stakeholders aware of the regulatory requirements, risks and responsibilities associated with cross-border E-commerce through comprehensive awareness raising, communication, education and outreach programmes.”***

**(o) Standard 15 (new Standard 14): Mechanism of Measurement**

174. A delegate explained the intent of this Standard, stating that it was important to accurately understand the volume and trend of cross-border E-Commerce flows for making well-considered policy decisions.

175. A Representative of the United Nations Statistics Division (UNSD) supported the WGEC's work and this Standard concerning the measurement of cross-border E-Commerce in accordance with international statistical standards. He went on to say that a Task Force at the OECD was carrying out work on mapping digital trade; a report on this would be submitted to the United Nations next year. Generally, trade statistics depended on Customs data, however with growing low-value shipments, especially, large numbers of transactions below *de minimis* thresholds were not being fully captured in trade statistics.

176. Some delegates wished to have more clarity on Customs' role in the collection of statistics. To this, the Representative of the UNSD explained that there were different arrangements for statistical collection and compilation in different countries. For example, in some countries (e.g., China) Customs was responsible for the compilation and publication of trade statistics. In many other countries, the bureau of statistics or another agency might be responsible for trade statistics. In these cases also, the role of Customs was to provide import/export data. He further noted that without correct HS, it would not be possible to have standardized trade statistics. With regard to cross-border E-Commerce statistics, they should comply with international standards including data confidentiality, not

revealing any nominal or individual's personal data. He wished for stronger support and cooperation from Customs and E-Commerce stakeholders in this area.

177. Some delegates suggested that the Standard should not advocate establishing mechanisms for measuring cross-border E-Commerce. Instead, governments should engage with E-Commerce stakeholders to determine what should be collected and how it should be put to use. In a similar vein, publishing and sharing aggregated cross-border E-Commerce statistics (not individual information) with E-Commerce stakeholders was underscored. Detailed information in this regard should be included in Technical Specifications.
178. At the same time, some other delegates had concerns about sharing statistics; they, though, favoured the publication of official statistics. One delegate also questioned the purpose of the Standard. The reply was that accurate statistics on cross-border E-Commerce were needed for informed decision making.
179. Another delegate added that Customs administrations would need to work with other relevant government agencies and E-Commerce stakeholders to examine the best means to capture cross-border E-Commerce statistics and noted that, where sufficient data was already available, more data should not be asked for. Yet another delegate suggested adding the collection and publication of statistics in accordance with national policy, in addition to international statistical standards.
180. Following a detailed discussion, the WGEC agreed to the below text :

***“Customs administrations should work with relevant government agencies in close cooperation with E-Commerce stakeholders to accurately capture, measure, analyse and publish cross-border E-Commerce statistics in accordance with international statistical standards and national policy, for informed decision making.”***

**(p) Standard 16 (new Standard 15): Explore technological developments and innovation**

181. Explaining the context and background of this Standard, a delegate said that all the previous Standards dealt with more or less the current situation, whereas this Standard intended to look into future developments and technology-driven innovative solutions, as E-Commerce was a very dynamically changing environment.
182. In the ensuing discussion, a number of delegates suggested changing ‘Governments’ to ‘Customs administrations’. Some other delegates recommended adding ‘collaboration with other relevant government agencies, the private sector and academia’ in this domain.
183. Delegates also suggested that technology and innovation should also be used for improving the efficiency (not only the effectiveness) of control and facilitation of cross-border E-Commerce
184. Following a detailed discussion, the WGEC agreed to the below text :

***“Customs administrations in collaboration with other relevant government agencies, private sector and academia should explore innovative technological***

***developments and consider whether these developments can contribute to more effective and efficient control and facilitation of cross-border E-Commerce.”***

**Item X – Way Forward**

**(a) Endorsement of the draft Cross-border E-Commerce Framework of Standards**

185. The delegates reviewed all the Standards once again and finalized them with minor adjustments, as appropriate. In addition, they reviewed the introductory text for each of the finalized Standards and approved them with the suggested changes. Based on the proposals submitted by the Netherlands and Nigeria, an introductory text for Standard 16 (new Standard 15) was drafted and agreed to as below :

*“The dynamic and global nature of E-Commerce requires Governments to be proactive and forward-thinking, leveraging future technologies to proffer solutions to emerging E-Commerce challenges. Ongoing innovation is needed, including cooperation with the private sector and academia.”*

186. Finally, delegates also examined the introductory sections of the draft Framework of Standards (i.e., Introduction, Characteristics of Cross-Border E-Commerce, Objectives, Implementation, Capacity Building) and approved the related text with certain improvements including the alignment and consistency of various terms, as well as replacing ‘shall’ with ‘should’, where appropriate, throughout the whole document, and removing all the reference documents and Annexes that were yet to be developed. It was suggested that the relevant WCO Bodies (e.g., PTC and EC) should be responsible for managing and updating the WCO Framework of Standards and should monitor its implementation.

187. The delegates recommended that the Standards and the introductory text as agreed at this Meeting should be submitted to the higher WCO bodies. They also noted that some of the outstanding issues would require more detailed discussions from wider perspectives, and additional work, going forward.

**- Draft Council Resolution on the Framework of Standards**

188. The Delegate of the United States suggested that this Framework of Standards should be accompanied by a Council Resolution, when adopting it. To that end, he presented a draft Council Resolution that had been drafted on the lines of the Resolution that was adopted along with the SAFE Framework of Standards in 2005, which at the time served as the legal adoption mechanism for the SAFE Framework of Standards.

189. Delegates thanked the United States for preparing this draft Resolution, noting its significance as an action plan for Members. There were suggestions that included emphasizing Customs’ role in the facilitation of cross-border E-Commerce and leveraging cross-border E-Commerce opportunities, as well as adding text on cooperation with the private sector together with other interested stakeholders, and collaboration between relevant agencies at the border and enhanced collaboration between the WCO and other international organizations (i.e. ICAO and UPU).

190. One delegate, however, wanted to know the rationale for choosing a Resolution and not a Recommendation. It was clarified that a Resolution had been proposed following the precedent used 13 years ago for the SAFE Framework of Standards and it was

actually more difficult for Members to formally align to Recommendations by “accepting” them, which would not serve the purpose and intent that the Resolution would in this case, which was primarily to allow for adoption of the Framework by the Council.

191. Responding to some questions raised by delegates about the next steps, the Secretariat said that the Framework of Standards, with the draft Resolution, as agreed at this Meeting, would be presented to the Permanent Technical Committee for further consideration and approval. Afterwards, it would be submitted to the June 2018 Policy Commission and then to the Council for potential adoption. The Secretariat added that the Private Sector Consultative Group would be invited as an Observer at the Council. It was also noted that Members would be provided with necessary capacity building support to initiate the implementation of the Framework of Standards, once adopted, and Technical Specifications and additional guidance would continue to be developed and enhanced.
192. A delegate noted that, although adoption is the ultimate step of the Framework of Standards, words such as ‘endorsed’ or ‘finalized’ would be more suitable to express that the WGEC was ready to continue to take this document to the next level. It was finally agreed to state that the Draft Framework and the draft Resolution had been endorsed by the WGEC.
193. In conclusion, the WGEC:
- endorsed the draft Framework of Standards and the accompanying draft Council Resolution; and
  - recommended that these documents should be submitted to the October 2018 Permanent Technical Committee (PTC) and the June 2018 Policy Commission and Council for their consideration and potential adoption.
194. The draft Framework of Standards and draft Council Resolution, as endorsed by the WGEC, are appended as Annexes II and III to this document

**(b) Next Steps**

195. The delegates noted that some of the outstanding issues required more detailed discussions from wider perspectives, and additional work, going forward.
196. The draft Framework of Standards, once adopted, would need to be enriched further with Technical Specifications and guidelines for a harmonized and effective implementation of the Standards. In addition, a number of Annexes were also under development, for example ‘Definitions’, ‘Flow Chart’, ‘Data Elements’, ‘Implementation Strategy’, ‘Case Studies’, and ‘Pilots’.
197. Additionally, based on the implementation strategy and action plan, a robust capacity building mechanism needed to be developed in close cooperation with, and support from, the Capacity Building Directorate.
198. Delegates were of a clear view that the WGEC’s term needed to be extended to carry out further work on outstanding items. It suggested that the Report to the June Policy Commission and Council should provide a detailed progress report and set out ongoing work that still required more work. In this regard, the Director, Compliance and Facilitation,

proposed that Secretariat would soon develop a draft work plan and circulate it for delegates' comments and suggestions before its submission to the next PTC meeting.

199. In conclusion, the WGEC:

- requested the PTC recommend the extension of its term to the June 2018 Policy Commission and Council so that it could finalize the outstanding work.

**Item XI - Closing of the meeting**

200. During the concluding session, several delegates expressed their appreciation to Members and stakeholders for their constructive and collaborative approach and strong commitment throughout the meeting, and their happiness with the tangible deliverable in the form of the finalized draft Framework of Standards. Noting that Members and stakeholders had different internal consultation processes, it was hoped that they could remain dynamically engaged to ensure a speedy conclusion of the work on the remaining issues identified within the proposed extended mandate of the WGEC.

201. The Director of Compliance and Facilitation, thanked all the delegates for their hard work, diligence and resource commitment. She looked forward to the continued engagements and collaborative work going forward.

202. In conclusion, the Co-Chairs encouraged Members and stakeholders to continue their work during the intersession, and to initiate pilots. They thanked the delegates, the Secretariat, technicians, support staff and interpreters for the successful organization of the 3<sup>rd</sup> Meeting of the WGEC.

203. ***All presentations given at the Meeting can be found on the WCO CLiKC! Platform and the WCO Members' Website under the 3<sup>rd</sup> Meeting of the Working Group on E-Commerce via the following link:***  
<http://www.wcoomd.org/en/meetings/procedures-and-facilitation/ecommerce-working-group/3.aspx>

204. ***The List of Participants is set out in Annex IV hereto.***

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WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE DES DOUANES  
Established in 1952 as the Customs Co-operation Council  
Créée en 1952 sous le nom de Conseil de coopération douanière

WCO WORKING GROUP  
ON E-COMMERCE

EM0021E1b

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3<sup>rd</sup> Meeting

-  
9 - 12 April 2018

Brussels, 4 April 2018.

**DRAFT AGENDA OF**  
**THE WCO WORKING GROUP ON E-COMMERCE**

(Monday 9 April 2018 9:30 a.m. - Thursday 12 April 2018 6:00 p.m.)

<u>Item No.</u>	<u>Agenda Item</u>	<u>Document</u>
<b>DAY ONE (9 April)</b>		
I.	<p><b>Opening and Adoption of the Agenda:</b> (For guidance and decision)</p> <ul style="list-style-type: none"><li>a) Opening of the Meeting by Ms. Ana B. Hinojosa, Director, Compliance and Facilitation</li><li>b) Opening remarks by the Co-Chairpersons</li><li>c) Adoption of the Draft Agenda</li></ul> <p><i>(Brief opening remarks by the WCO Director, will set out the strategic importance of the 3<sup>rd</sup> WGEC Meeting. The Co-Chairpersons will then share their foresight and outline the expectations from this last WGEC Meeting. This will be followed by the adoption of the draft Agenda, giving delegates the opportunity to share any thoughts at this stage)</i></p>	EM0021E
II.	<p><b>Stocktake of Intersessional Work</b> (To take note and exchange views)</p> <ul style="list-style-type: none"><li>a) 78<sup>th</sup> Policy Commission (4 - 6 December 2017)</li><li>b) WTO MC11 Conference and the WCO MC 11 Side Event on E-Commerce (10 - 13 December 2017)</li><li>c) 2<sup>nd</sup> WGEC Sub-Groups Meeting (23 - 25 January 2018)</li><li>d) First Global Cross-Border E-Commerce Conference</li></ul>	EM0022E

<u>Item No.</u>	<u>Agenda Item</u>	<u>Document</u>
	<p>(9 - 10 February 2018)</p> <p>e) 37<sup>th</sup> Enforcement Committee Meeting (19 to 23 March 2018)</p> <p><i>(This item will update the WGEC on the intersessional work to date conducted by the Secretariat and the WGEC Sub-Groups, including the key outcomes of the discussions held at the various fora)</i></p>	
<p><b>III.</b></p>	<p><b>E-Commerce Stakeholders' initiatives</b> <i>(To take note and exchange views)</i></p> <p>a) WCA eCommerce b) IATA c) Korea</p> <p><i>(Under this item, various E-Commerce stakeholders will share their experiences and initiatives concerning cross-border E-Commerce)</i></p>	
<p><b>IV.</b></p>	<p><b>Update of WCO Tools</b> <i>(For guidance and decision)</i></p> <ul style="list-style-type: none"> <li>• Draft updated Immediate Release Guidelines</li> </ul> <p><i>(The WGEC will consider the finalized draft updated Immediate Release Guidelines adapted to the E-Commerce environment and approve them)</i></p>	<p>EM0023E Annex_to_Doc_EM0023E.pdf</p>
<p><b>V.</b></p>	<p><b>Cross-Border E-Commerce Framework of Standards</b></p> <ul style="list-style-type: none"> <li>• Draft Framework of Standards</li> </ul> <p><i>(When adopting the Resolution on Cross-Border E-Commerce, the December 2017 Policy Commission recommended to develop a "Framework of Standards" on cross-border E-Commerce. The Framework is expected to provide practical approaches and detailed guidelines with good working examples for the implementation of each of the principles mentioned in the Resolution. The WGEC will examine the draft Framework of Standards that has intersessionally been developed through the WGEC Sub-Groups, engaging relevant stakeholders)</i></p>	<p>EM0024E Annex_to_Doc_EM0024E.pdf</p>



<u>Item No.</u>	<u>Agenda Item</u>	<u>Document</u>
VI.	<p><b>Data set and exchange mechanism for Cross-Border E-Commerce</b></p> <ul style="list-style-type: none"> <li>• Outcomes of the preliminary discussion at the DMPT</li> <li>• Data elements developed by the UK</li> </ul> <p><i>(Following the 2<sup>nd</sup> WGEC's suggestion with respect to developing a standardized and harmonized data set, related business process model, and messaging standards/protocols for direct data exchange between e-commerce operators and Customs, the January 2018 DPMT initiated an exploratory work in this area. The WGEC will be updated with the progress for seeking its further guidance. In addition, the UK will share its work on the development of data elements for discussion and further work by the WGEC)</i></p>	<p>EM0025E Annex_to_Doc_EM0025E.pdf <a href="#">Data elements developed by the UK</a></p>

<b>DAY TWO (10 April)</b>		
VII.	<p><b>Development of the draft Framework of Standards</b> <i>(For discussion, guidance and decision)</i></p> <p><i>(The WGEC will further develop the draft Framework of Standards, including its Annexes)</i></p>	
<b>DAY THREE (11 April)</b>		
VIII.	<p><b>Further Development of draft Framework of Standards</b> <i>(For discussion, guidance and decision)</i></p> <p><i>(The WGEC will further develop the draft Framework of Standards, including its Annexes)</i></p>	
<b>DAY FOUR (12 April)</b>		
IX.	<p><b>Further Development of draft Framework of Standards</b> <i>(For discussion, guidance and decision)</i></p> <p><i>(The WGEC will further develop the draft Framework of Standards, including its Annexes)</i></p>	

<b>X.</b>	<b>Way Forward</b> <i>(For discussion and decision)</i> <ul style="list-style-type: none"><li>• Endorsement of the draft Cross-Border E-Commerce Framework of Standards</li><li>• Next steps</li></ul> <i>(Based on the discussions and inputs/suggestions received through the meeting, the WGEC will further refine and potentially endorse the draft Cross-Border E-Commerce Framework of Standards for its submission to the April 2018 PTC and June 2018 Policy Commission/Council sessions. In addition, the WGEC will also reflect on the implementation Strategy and action plan, going forward)</i>	
<b>XI.</b>	<b>Closing of the Meeting</b>	

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**DRAFT (12042018)**  
**WCO**  
**CROSS-BORDER E-COMMERCE**  
**FRAMEWORK OF STANDARDS**



**World Customs Organization**

(June 2018)

# Cross-Border E-Commerce Framework of Standards

## Foreword by Secretary General World Customs Organization\*

*The growing trade in electronic commerce (E-Commerce) has generated enormous opportunities for the global economy, providing new growth engines, developing new trade modes, driving new consumption trends and creating new jobs. This unprecedented growth has revolutionized the way businesses and consumers market, sell, and purchase goods, providing wider choices, advance shipping, payment and delivery options. It has also opened up global economic opportunities to micro, small and medium enterprises (MSMEs) in terms of wider access to overseas markets by lowering entry barriers and reduced costs.*

*At the same time, E-Commerce, in particular Business-to-Consumer (B2C) and Consumer-to-Consumer (C2C) transactions, is presenting a number of new challenges to governments and businesses alike. This fast evolving trading environment require comprehensive and well-considered solutions from all stakeholders, including Customs authorities, to manage the unprecedented growth in volumes, to overcome the lack of global standards and guidelines, and to address associated border risks.*

*In this context, the World Customs Organization (WCO) has been working through a multi-stakeholder Working Group on E-Commerce (WGEC) comprising representatives from governments, the private sector, international organizations, E-Commerce operators/intermediaries, and academia, to develop collaborative solutions supporting needs and expectations of all stakeholders in the E-Commerce supply chain.*

*Working in the true spirit of collaboration, the WGEC has explored in detail, the main drivers of E-Commerce, examined existing business models, considered current and likely future trends, set out key principles supporting facilitation and controls, collated best practices, and developed scalable solutions, based on extensive research and consultation. The Working Group has also developed a set of global standards, associated guidelines and recommendations to facilitate cross-border E-Commerce in a way that meets the needs of industry, consumers and regulatory agencies alike.*

*The key to the effective and efficient management of cross-border E-Commerce is the use of timely and accurate information, ideally from its source, to allow the early risk assessment and clearance of legitimate transactions in an automated environment with minimum need for physical interventions. The growing volumes and expectations by consumers for rapid clearance and delivery also means that new models of revenue collection and border interventions are needed from Customs and other government agencies.*

*The international nature of cross-border E-Commerce requires a holistic and harmonized approach. It is imperative that industry and governments continue to work collaboratively to develop pragmatic, fair and innovative solutions that contribute to the global economy while ensuring the safety and security of people and the economy. A cornerstone of this approach is the development of a Framework of Standards that articulates a set of fundamental standards and guidelines along the key principles identified and adopted in the WCO Luxor Resolution on cross-border e-commerce. These Standards and Guidelines need to be supported by an implementation strategy and a robust capacity building mechanism to support the management of cross-border E-Commerce, irrespective of the value of the shipments involved. The Framework draws on the collective experience and knowledge of experts from Customs, other government agencies, industry, academia, and civil society and is keeping with the mandate of the World Customs Organization to contribute to the standardization and harmonization of border regulatory processes.*

*It gives me great pleasure, to present the WCO Cross-Border E-Commerce Framework of Standards to the international community.*

*I encourage all WCO Members and stakeholders to swiftly implement the standards contained in the Framework in a coordinated and harmonized manner. This will build the necessary momentum for further improving border management and enhancing trade facilitation.*

Kunio Mikuriya  
Secretary General  
World Customs Organization  
June, 2018

*\* Pending approval/finalization by the SG, prior to its presentation to the June Policy Commission/Council.*

## Table of Content

<b>I. Introduction .....</b>	<b>6</b>
1. Characteristics of Cross-Border E-Commerce.....	6
2. Current and emerging landscape.....	7
<b>II. Objectives, principles and legislation.....</b>	<b>8</b>
1. Eight Principles of the Cross-Border E-Commerce Framework.....	8
2. Standards of the Cross-Border E-Commerce Framework .....	9
3. Legal and Regulatory Frameworks .....	9
<b>III. Implementation Strategy, Monitoring, Benefits, and Capacity Building.....</b>	<b>10</b>
1. Implementation .....	10
2. Monitoring .....	10
3. Capacity Building .....	10
<b>IV. Managing Cross-Border E-Commerce: Key Principles, Standards, Technical Specifications and Guidelines .....</b>	<b>11</b>
<b>I. Advance Electronic Data and Risk Management.....</b>	<b>11</b>
1. Introduction .....	11
2. Standards .....	11
<b>II. Facilitation and Simplification .....</b>	<b>12</b>
3. Introduction .....	12
4. Standards .....	12
<b>III. Fair and Efficient Revenue Collection .....</b>	<b>13</b>
5. Introduction .....	13
6. Standards .....	13
<b>IV. Safety and Security.....</b>	<b>14</b>
7. Introduction .....	14
8. Standards .....	14
<b>V. Partnerships.....</b>	<b>14</b>
9. Introduction .....	14
10. Standards .....	15
<b>VI. Public Awareness, Outreach and Capacity Building.....</b>	<b>15</b>
11. Introduction .....	15
12. Standards .....	15

<b>VII. Measurement and Analysis</b> .....	<b>15</b>
<b>13.</b> Introduction .....	15
<b>14.</b> Standards .....	16
<b>VIII. Leveraging transformative technologies</b> .....	<b>16</b>
<b>15.</b> Introduction .....	16
<b>16.</b> Standards .....	16

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## I. Introduction

The growing trade in electronic commerce (E-Commerce) has generated enormous opportunities for the global economy, providing new growth engines, developing new trade modes, driving new consumption trends and creating new jobs. This unprecedented growth has revolutionized the way businesses and consumers market, sell, and purchase goods, providing wider choices, advance shipping, payment and delivery options. It has also opened up global economic opportunities to micro, small and medium enterprises (MSMEs) in terms of wider access to overseas markets by lowering entry barriers and reduced costs.

At the same time, E-Commerce, in particular Business-to-Consumer (B2C) and Consumer-to-Consumer (C2C) transactions, is presenting a number of new challenges to governments and businesses alike. This fast evolving trading environment requires comprehensive and well-considered solutions from all stakeholders, including Customs authorities, to manage growing volumes, to overcome the lack of global standards and guidelines, and to address associated risks.

The new and rapid expansion of cross-border E-commerce is impacting all countries and jurisdictions, so its management needs a globally innovative, inclusive, strategic and collaborative approach. It is imperative that governments and industry ensure that the potential benefits are realized by working in partnership to ensure the facilitation of legitimate E-Commerce trade, fair and efficient revenue collection and community protection.

The lack of global standards in cross-border E-Commerce for its effective management has an impact on trade facilitation, safety and security, and compliance. Therefore, global standards appear to be essential in better leveraging this new channel of trade as a new engine of global economic growth.

Customs and other border agencies play a crucial role in the flow of E-Commerce shipments/goods and as such, there is a need for a World Customs Organization (WCO) endorsed strategy to secure the legitimate movement of global E-Commerce trade with minimum intervention.

To this end, this Framework of Standards on cross-border E-Commerce is developed with the expectation that WCO Members will adopt the practices that are based on mutual trust, communication, collaboration and an understanding of the benefits for all stakeholders, bearing in mind that whilst accommodating this new trade, current business processes should not be overlooked. Facilitation should be provided for cross-border E-Commerce without compromising a level playing field with traditional trade.

The Framework of Standards will provide an overarching guidance for governments, Customs, industry and other stakeholders alike in meeting collective and individual goals.

### **1. Characteristics of Cross-Border E-Commerce**

There are different approaches and perspectives to E-Commerce. However, the definitions used by some international organizations and countries include elements such as the use of



information and communication technologies and the Internet as a means of communication, initiation of transactions, movement across borders from one economy to another, and electronic payment.

For the purpose of this Framework of Standards, cross-border E-Commerce is characterized as follows :

- Online ordering, sale, communication and, if applicable, payment,
- Cross-border transactions/shipments,
- Physical (tangible) goods, and
- Destined to consumer/buyer (commercial and non-commercial).

This Framework sets standards mainly for B2C and C2C transactions. However, Members are encouraged to apply the same principles and standards to Business-to-Business (B2B) transactions.

## **2. Current and emerging landscape**

The digitalization of the international supply chain and cross-border E-Commerce is driving economic growth and contributing to economic prosperity on a global scale. The exponential growth in volumes of smaller consignments and their value has spurred the emergence of various business and trade models to capitalize on the economic potential presented by E-Commerce. The growing digital economy has revolutionized the retail industry resulting in a major shift in buying patterns, increasing demands from industry and consumers for rapid delivery of consignments while at the same time, addressing vulnerabilities in the E-Commerce supply chain.

Cross-border E-commerce serves as an engine of innovation and brings enormous opportunities for economic and social development by fostering innovation, introducing new trade models, creating job opportunities and leading new consumer trends.

The traditional and digital worlds are also becoming closely integrated, with omni-channel solutions and business models mixing offline, online and even virtual experiences with the advent of Virtual or Augmented Reality (VR)/ (AR).

Growing volumes of cross-border B2C and C2C E-Commerce shipments/parcels are presenting a number of challenges to Customs, other government agencies and private sector stakeholders in terms of ensuring rapid release and clearance while managing safety and security risks, efficient revenue collection and statistical analysis. Additionally, traditional challenges such as illicit trade, illicit financial flows, intellectual property rights infringement, counterfeit, piracy, and commercial fraud continue to exist.

The WCO is uniquely positioned to coordinate the global effort to facilitate legitimate cross-border E-Commerce. The organization has the membership and thus the participation of Customs and other government agencies representing over 99% of global trade. Customs administrations have important powers that exist nowhere else in government - the authority to inspect cargo and goods shipped into, through and out of a country. Customs also has the authority to expedite entry, refuse entry or exit, and allow re-export and refund of duties/taxes. Customs administrations require information about goods being imported, and often require information about goods being exported. They can, with appropriate legislation, require that information to be

provided in advance and electronically by the various E-Commerce stakeholders, maintaining a level-playing field.

Given the unique authorities and oversight, Customs can and should play a central role in the cross-border management of E-Commerce, leveraging existing conventions, instruments and tools. A holistic and standardized approach is required to optimize the E-Commerce supply chain while ensuring appropriate risk identification and management.

At its meeting in Luxor in December 2017, the WCO Policy Commission endorsed a Resolution on cross-border E-Commerce (the Luxor Resolution), which outlined a number of key principles for the global management of cross-border E-Commerce. Based on these principles, the Framework endeavours to provide practical approaches to the implementation with working examples and good practices, in close cooperation with all relevant stakeholders.

## II. Objectives, principles and legislation

The Framework of Standards is intended to provide global baseline standards to assist governments in developing E-Commerce strategic and operational frameworks supplemented by action plans and timelines. It will be equally useful for Members that are seeking to enhance existing frameworks in order to effectively meet the requirements of new and evolving business models.

The Framework provides the standards, technical specifications, and guidelines for the effective management of cross-border E-Commerce from both facilitation and control perspectives.

Overall, the Framework:

- Establishes global standards to promote certainty, predictability, transparency, safety and security, and efficiency in the E-Commerce supply chain.
- Promotes a harmonised approach to risk assessment, clearance/release, revenue collection, and border cooperation in relation to cross-border E-Commerce.
- Establishes a standardized framework for advance electronic data exchange between E-Commerce stakeholders and Customs and other government agencies with the aim to facilitate legitimate shipments, providing a more level-playing field for various stakeholders.
- Strengthens co-operation between Customs administrations, other Government agencies and other stakeholders involved in cross-border E-Commerce.
- Provides an implementation strategy and supports capacity building mechanisms.

### 1. Eight Principles of the Cross-Border E-Commerce Framework

The Luxor Resolution outlines the eight guiding principles for cross-border E-Commerce:

- Advance Electronic Data and Risk Management,
- Facilitation and Simplification of Procedures,

- Safety and Security,
- Revenue Collection,
- Measurement and Analysis,
- Partnerships,
- Public Awareness, Outreach and Capacity Building, and
- Legislative Frameworks.

## **2. Standards of the Cross-Border E-Commerce Framework**

The Framework sets out standards, technical specifications and guidelines that should be used by governments for harmonized implementation, bearing in mind the various business models and national specificities.

This Framework provides global standards to support cross-border E-Commerce that will contribute to national and global economic development, while at the same time ensuring appropriate controls to protect economies, societies and environments that include natural and production areas in both terrestrial and aquatic environments. It provides guidance on how border agencies should deal with high-risk consignments while expediting the clearance and release of low-risk goods, thus improving efficiency and predictability of the E-Commerce supply chain for traders and consumers and ensuring optimal utilisation of resources.

## **3. Legal and Regulatory Frameworks**

The exponential growth in cross-border E-Commerce has, in some cases, outpaced the development and implementation of relevant laws to effectively regulate this trade. Some of the existing national/regional legal and regulatory provisions might not be in line with new business models in the context of exponentially growing cross-border E-Commerce.

The lack of systematic/harmonized legislation has highlighted significant vulnerabilities in the cross-border E-Commerce supply chain and it is imperative that governments work quickly to address gaps identified through robust diagnostics.

The legal framework should be founded on the principle of harmonization of international standards, meeting the new and emerging requirements, as well as balancing of the diverse interest of all stakeholders involved in cross-border E-Commerce.

Legal and regulatory frameworks should address, among others, how to enhance facilitation, safety and security, and control through the provision of advance data across various business models; how to define the legal status and respective roles and responsibilities of the economic stakeholders involved in cross-border E-Commerce; how to observe privacy and anti-trust laws and protect the personal information of consumers; how to take care of the interests of e-vendors and e-platforms, intermediaries and customers; and how to facilitate safe and secure cross-border E-Commerce in a fair and non-discriminatory manner.

Governments should enable harmonized legislative frameworks on Customs and other border regulatory procedures for cross border E-commerce, by leveraging, among others, existing WCO instruments/tools, all relevant WTO agreements, in particular the Trade Facilitation Agreement (TFA) and other international standards.

## **III. Implementation Strategy, Monitoring, Benefits, and Capacity Building**

### **1. Implementation**

It is understandable to expect that every Customs administration will not be able to implement the Framework immediately. Therefore, the implementation of this instrument will require a phased approach in accordance with each administration's priority, capacity, human and financial resources and internal procedures, and should be supported by capacity building.

Customs administrations in close coordination with other government agencies and other stakeholders should implement this Framework in an appropriate and flexible manner.

To further support Customs administrations with the implementation of the Framework, the WCO will be developing a high level implementation strategy based on some Members' experiences and case studies. The implementation strategy would provide a template for Members with key performance indicators and broad timelines with regard to the implementation of the Standards contained in this Framework.

### **2. Monitoring**

The implementation strategy should include provisions for review and tracking of the progress on a continual basis, including by developing key performance indicators to measure the effectiveness of the implementation process. Customs administrations should periodically notify the WCO about the measures undertaken and progress made towards the implementation of the Framework.

The relevant WCO Bodies should be responsible for managing and updating the WCO Framework of Standards and monitor its implementation.

### **3. Capacity Building**

Effective capacity building is an important element to ensure widespread adoption and implementation of the Framework of Standards. In order to ensure expeditious and harmonized implementation of the Standards, strategies are required to enhance the capacity building provided to Members.

Customs administrations should cooperate together and engage with the WCO and other international organizations to build and enhance their capacities related to effective and efficient risk management and Customs procedures on cross-border E-Commerce, leveraging the suite of relevant WCO tools and instruments.

WCO Members that notify their intention to implement the Framework should, based on their respective needs, receive assistance from the WCO in collaboration with other development partners.

## IV. Managing Cross-Border E-Commerce: Key Principles and Standards

### I. Advance Electronic Data and Risk Management

#### 1. Introduction

This principle is cross-cutting and underpins trade facilitation, security and safety, revenue collection and measurement and analysis.

The E-Commerce chain is both data-driven and data-rich. The confluence of a data-rich information space or value chain on the Internet and smarter, more powerful computing capabilities has made it easier to access, aggregate, analyse and use data throughout the E-Commerce environment.

Advance electronic data should be exchanged between the relevant parties in the E-Commerce supply chain and Customs in a timely manner for effective risk management, which is critical in dealing with this rapidly growing new mode of trade.

The establishment and enhancement of an electronic interface and the exchange of information with existing and new E-Commerce stakeholders would be highly beneficial (including pre-arrival for general risk assessment and Customs clearance and pre-loading for security risk assessment) based on common messaging standards and a harmonized and standardized dataset.

Through the exchange of advance electronic data leading to efficient risk management, the efficiency of the supply chain can be improved while ensuring compliance with regulatory requirements, including revenue collection.

#### 2. Standards

##### 2.1. Standard 1: Legal Framework for Advance Electronic Data

***A legal and regulatory framework should be established for requiring advance electronic exchange of data between relevant parties involved in the E-Commerce supply chain and Customs administrations and relevant government agencies to enhance facilitation and control measures, taking into account applicable laws, inter alia, those related to competition (anti-trust), and data security, privacy, protection, ownership.***

##### 2.2. Standard 2: Use of International Standards for Advance Electronic Data

***Relevant WCO and other international standards and guidance should be implemented in accordance with national policy, in an effective and harmonized manner to facilitate the exchange of advance electronic data.***

### **2.3. Standard 3: Risk Management for facilitation and control**

***Customs administrations should develop and apply dynamic risk management techniques that are specific to the E-Commerce context to identify shipments that present a risk.***

### **2.4. Standard 4: Use of Non-Intrusive inspection technologies and Data Analytics**

***Customs administrations should use data analytics and screening methodologies in conjunction with non-intrusive inspection equipment, across all modes of transportation and operators, as part of risk management, with a view to facilitating cross-border E-Commerce flows and strengthening Customs controls.***

## **II. Facilitation and Simplification**

### **3. Introduction**

In many countries, Customs administrations have made significant improvements to facilitate legitimate trade and simplify procedures. However, taking into account the rapid growth in cross-border E-Commerce volumes, short time frames for intervention and lack of timely and accurate data transmission in some business models, it is necessary to re-strategize how Customs administrations apply existing tools like the Revised Kyoto Convention, the SAFE Framework of Standards and the WCO Immediate Release Guidelines, and to identify modern and appropriate solutions that are more effective and efficient in responding to industry and consumers' expectations in terms of the safe, secure and fast movement and delivery of E-Commerce shipments across borders.

### **4. Standards**

#### **4.1 Standard 5: Simplified clearance procedures**

***Customs administrations, working in coordination with other relevant government agencies as appropriate, should establish and maintain simplified clearance formalities/procedures utilizing pre-arrival processing and risk assessment of cross-border E-Commerce shipments, and procedures for immediate release of low-risk shipments on arrival or departure. Simplified clearance formalities/procedures should include, as appropriate, an account-based system for collecting duties and/or taxes and handling return shipments.***

#### **4.2 Standard 6: Expanding the Concept of Authorized Economic Operator (AEO) to cross-border E-Commerce**

**Customs administrations should explore the possibilities of applying AEO Programmes and Mutual Recognition Arrangements/Agreements in the context of cross-border E-Commerce, including leveraging the role of intermediaries, to enable Micro, Small and Medium-sized Enterprises (MSMEs) and individuals to fully benefit from the opportunities of cross-border E-Commerce.**

### III. Fair and Efficient Revenue Collection

#### 5. Introduction

In order to effectively deal with existing and emerging challenges with regard to revenue collection, particularly on a large number of relatively low-value and small cross-border E-Commerce parcels, Customs administrations should engage in close cooperation with Tax authorities as the responsible government body for tax regimes. In cooperation with Tax authorities alternative collection models should be considered (e.g. vendor model, intermediary or consumer/buyer collection model), to move away, as appropriate, from the current transaction-based duty/tax collection approach where duties and taxes are assessed and collected at the border, towards an automated account-based approach that may involve collection of duties and taxes prior to shipping or arrival of the goods.,

Customs administrations and revenue authorities at large must also consider related issues such as legal roles and responsibilities, jurisdiction/territory of Customs administration, cross-border cooperation, and implementation of post clearance audits and controls in the E-Commerce environment.

Such consideration for alternative models of revenue collection should examine opportunities and challenges for governments and various business models, as well as should duly take into account the cost to be borne by trade operators in complying with this collection regime with respect to its development and implementation, depending on their national situation and their exposure to imports of low-value and small shipments.

#### 6. Standards

##### 6.1 Standard 7: Models of Revenue Collection

**Customs administrations, working with appropriate agencies or Ministries, should consider applying, as appropriate, various types of models of revenue collection (e.g., vendor, intermediary, buyer or consumer, etc.) for duties and/or taxes. In order to ensure the revenue collection, Customs administrations should offer electronic payment options, provide relevant information online, allow for flexible payment types and ensure fairness and transparency in its processes. Models that are applied should be effective, efficient, scalable, and flexible, supporting various business models and contributing to a level playing field for and among the various E-Commerce stakeholders.**

## 6.2 Standard 8: *De minimis*

***When reviewing/adjusting de minimis thresholds for duties and/or taxes, Governments should make fully informed decisions based on specific national circumstances.***

## IV. Safety and Security

### 7. Introduction

Given that there are diverse perspectives among Members concerning safety and security risks (including product safety), the characteristics of risk need to be established and applied by Customs administrations by involving other national authorities to identify high-risk shipments that pose safety and security threats in cross-border E-Commerce channels. With respect to general safety and security threats to society and the environment, Customs should, where appropriate, share with their counterparts' information related to these risks in order to improve their ability to determine risk indicators and analyse risks.

Customs administrations' cooperation with other agencies is particularly important for identifying and interdicting illicit and non-compliant goods moving through E-Commerce channels. Intelligence can allow Customs administrations to focus their efforts on the highest risk shipments and facilitate the rapid release of low-risk shipments. Customs administrations also should share relevant intelligence, where possible, with trusted E-Commerce stakeholders to ensure the most effective partnership between public and private sector targeting efforts.

### 8. Standards

#### 8.1 Standard 9: Prevention of Fraud and Illicit Trade

***Customs administrations should work with other relevant government agencies to establish procedures for analysis and investigations of illicit cross-border E-Commerce activities with a view to prevent and detect fraud, deter the misuse of E-Commerce channels and disrupt illicit flows.***

#### 8.2 Standard 10: Inter-agency cooperation and information sharing

***Governments should establish cooperation frameworks between and among various national agencies through relevant electronic mechanisms including Single Window, as appropriate, in order to provide cohesive and coordinated response to safety and security risks stemming from cross-border E-Commerce, thus facilitating legitimate trade.***

## V. Partnerships

### 9. Introduction

The rapidly evolving E-Commerce environment requires strengthening existing cooperation and partnerships and forging new ones with emerging participants in the E-Commerce supply chain in order to better address the associated challenges in a collaborative manner.



## 10. Standards

### 10.1 Standard 11: Public-Private Partnerships

*Customs administrations should establish and strengthen cooperation partnerships with E-Commerce stakeholders to develop and enhance communication, coordination and collaboration, with an aim to optimise compliance and facilitation.*

### 10.2 Standard 12: International Cooperation

*Customs administrations should expand Customs cooperation and partnerships to the cross-border E-Commerce environment in order to ensure compliance and facilitation.*

## VI. Public Awareness, Outreach and Capacity Building

### 11. Introduction

In the era of trade diffusion driven by E-Commerce where anyone and everyone could potentially be a trader - buyer or seller - and can seamlessly swap their roles, there is growing need for establishing mechanisms to create wider awareness, in particular among these new and emerging class traders to enable them better appreciate various regulatory requirements and comply with them. This should include, among others, robust advocacy and outreach activities together with training and capacity building.

### 12. Standards

#### 12.1 Standard 13 : Communication, Public awareness and outreach

*Customs administrations should make consumers, the public and other stakeholders aware of the regulatory requirements, risks and responsibilities associated with cross-border E-commerce through comprehensive awareness raising, communication, education and outreach programmes.*

## VII. Measurement and Analysis

### 13. Introduction

An accurate measurement of cross-border E-Commerce is the key for well-considered policy and business decisions. In addition, this could be useful for better risk management by identifying trend, patterns and emerging dynamics.

## 14. Standards

### 14.1 Standard 14: Mechanism of Measurement

***Customs administrations should work with relevant government agencies in close cooperation with E-Commerce stakeholders to accurately capture, measure, analyse and publish cross-border E-Commerce statistics in accordance with international statistical standards and national policy, for informed decision making.***

## VIII. Leveraging transformative technologies

## 15. Introduction

The dynamic and global nature of E-Commerce requires Governments to be proactive and forward-thinking, leveraging future technologies to proffer solutions to emerging E-Commerce challenges. Ongoing innovation is needed including cooperation with private sector and academia.

## 16. Standards

### 16.1 Standard 15: Explore technological developments and innovation

***Customs administrations in collaboration with other relevant government agencies, private sector and academia should explore innovative technological developments and consider whether these developments can contribute to more effective and efficient control and facilitation of cross-border E-Commerce.***

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**DRAFT RESOLUTION OF THE CUSTOMS CO-OPERATION COUNCIL ON THE  
FRAMEWORK OF STANDARDS ON CROSS-BORDER E-COMMERCE  
THE CUSTOMS CO-OPERATION COUNCIL**

**Recognizing** that the implementation of the principles contained in the WCO Framework of Standards will be an important step in ensuring that Customs positions itself as a partner to the private sector, together with other interested stakeholders, in enabling the growth of cross border E-Commerce, while ensuring national safety and security and contributing to the facilitation of legitimate trade;

**Noting** the unprecedented growth in electronic commerce (E-Commerce) has revolutionized the way businesses and consumers market, sell, and purchase goods and has presented new challenges and opportunities to governments and businesses alike;

**Considering** that Customs administrations contribute to the economic competitiveness and social development of nations through the collection of revenue, and that implementing the Framework of Standards will be important to the accurate and efficient collection of duties and taxes;

**Recalling** the indispensable role of Customs administrations, in cooperation with other relevant government agencies, to ensure the most efficient implementation of national policies, laws and regulations to encourage economic prosperity while ensuring compliance and facilitation;

**Noting** ongoing essential engagements with partner intergovernmental organizations through relevant bilateral and multilateral platforms;

**Taking** into account the Resolution of the Policy Commission on the Guiding Principles for Cross-Border E-Commerce (Luxor Resolution on Cross-Border E-Commerce, December 2017);

**Believing** in the need for Customs administrations to implement standards regarding integrated Customs procedures and in the need for co-operation between Customs administrations and stakeholders in the E-Commerce supply chain;

**Noting** that Members and Customs or Economic Unions may need to consider modifications to their legal or other provisions to support the implementation of the WCO Framework of Standards.

**RESOLVES:**

1. To adopt the Framework of Standards for Cross-Border E-Commerce.
2. That the Members of the Council and Customs or Economic Unions should:
  - 2.1. implement as soon as possible in accordance with each administration's capacity and necessary legislative authority, principles, standards and other provisions contained in the WCO Framework of Standards;
  - 2.2. encourage any necessary improvements in Customs capability and integrity to provide a comprehensive framework for Cross-Border E-Commerce;

- 2.3. identify the required sustainable capacity building measures, including the modifications to national legal and administrative rules and procedures, where appropriate, and pursue their realization to enable a comprehensive implementation of the provisions of the Framework of Standards;
  - 2.4. foresee the provision of technical assistance in order to encourage the implementation of the Framework of Standards;
  - 2.5. submit to the WCO an indicative timetable for implementation of the Framework of Standards suitable to their capacities;
  - 2.6. endeavor to secure the full cooperation of those involved in the cross border E-Commerce supply chain in the implementation of the Framework of Standards;
  - 2.7. participate in periodic evaluation meetings to assess progress towards implementation;
  - 2.8. provide to the WCO periodic reports on progress towards implementation of the Framework, to be discussed during each evaluation meeting; and
  - 2.9. consider the use of benchmarking methods to evaluate each Member's own implementation process.
3. That Members and Customs or Economic Unions should notify the WCO of their intention to implement the Framework of Standards. The WCO will transmit this information to the Customs administrations of all Members and to those Customs or Economic Unions which have notified the WCO.

**E. CANON**  
Chairperson

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3 <sup>rd</sup> Meeting Working Group on E-Commerce (April 2018) Groupe de travail sur le commerce électronique 3 (avril 2018)				
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