



**World Customs
Organization**

E-COMMERCE

Sose Stepanyan

Professional Associate, Procedures and
Facilitation

WCO Knowledge Academy for Customs & Trade

28 June – 1 July 2022

Agenda:



1. WCO E-Commerce Package

2. Update/Maintenance of the E-Commerce Package

3. Outcome of the first periodic review of the E-Commerce Package

4. Compendium of Case Studies on E-Commerce

5. Secretariat note on expanding the concept of AEO to cross-border e-commerce



WCO E-Commerce Package



<http://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/frameworks-of-standards/ecommerce.aspx>

Framework of Standards on Cross-Border E-Commerce (June 2018)



Tools supporting the implementation of the E-Commerce FoS

- ☐ Technical Specifications (June 2019 & Dec 2020)
 - E-commerce Business Models
 - E-commerce Flow Charts
 - Reference Datasets for E-Commerce
 - Revenue Collection Approaches
 - E-Commerce Stakeholders
- ☐ Definitions (June 2019)
- ☐ Implementation Strategy, Action Plan and Capacity Building Mechanism (June 2019)
- ☐ Resolution on the Guiding Principles for Cross-Border E-Commerce (December 2017)
- ☐ Resolution on the Framework of Standards on Cross-Border E-Commerce (June 2018)
- ☐ WCO Study Report on E-Commerce (March 2017)
- ☐ Compendium of Case Studies on E-Commerce
- ☐ KPIs for the E-Commerce FoS implementation
- ☐ Secretariat Notes

Update/Maintenance Mechanism of the E-Commerce Package (2020)

➔ two-tier review mechanism



■ Annual review of at least two documents/annexes

1. January – June 2021: Reference Datasets & Revenue Collection Approaches;

2. 2021-22;

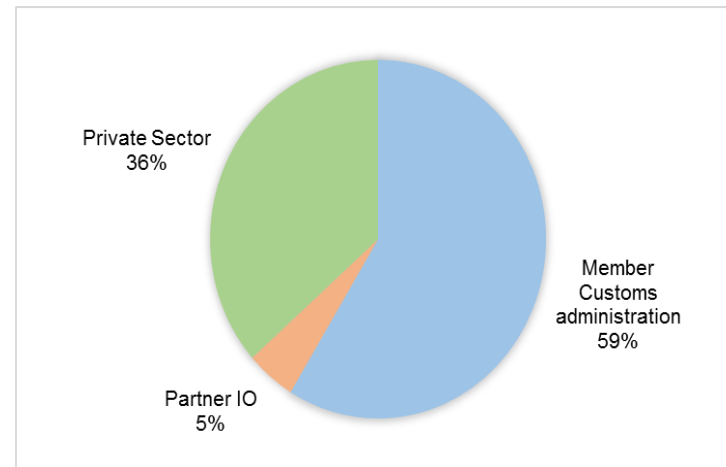
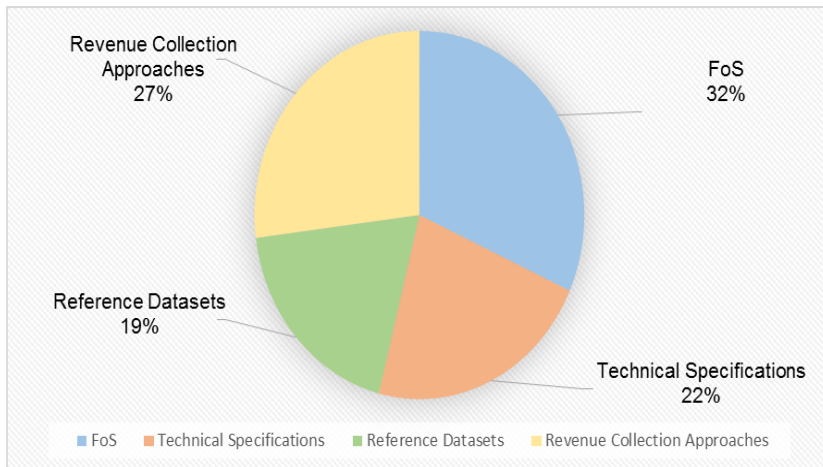
3. 2022-23; E-Commerce Business Models, E-Commerce Stakeholders: Roles and Responsibilities

■ Four-year periodic review of the entire Framework

1. January 2021 - June 2022;

2. July 2022 - June 2026 (subject to discussion in October 2022)

The first periodic review launched in January 2021: 63 proposals



3 series of informal ad hoc meetings on the periodic review of E-Commerce Package

Dedicated group on the CLiKC! platform

Step 1

Step 2

Step 3

Step 4

29 amendments to E-Commerce FoS and associated documents

4 required in-depth discussion by the PTC

Amendments to the E-Commerce FoS and associated documents



A NEW STANDARD ON
DATA QUALITY
(STANDARD 3)

RISK MANAGEMENT FOR
FACILITATION AND
CONTROL
(STANDARD 4)

SIMPLIFIED CLEARANCE
PROCEDURES
(STANDARD 6)

COMMUNICATION, PUBLIC
AWARENESS AND OUTREACH
(STANDARD 14)

MECHANISM OF MEASUREMENT
(STANDARD 15)

EXPLORE AND LEVERAGE TECHNOLOGICAL
DEVELOPMENTS AND INNOVATION
(STANDARD 16)

REFERENCE DATASETS FOR
CROSS-BORDER E-COMMERCE
(ANNEX II)

REVENUE COLLECTION APPROACHES
(ANNEX V)

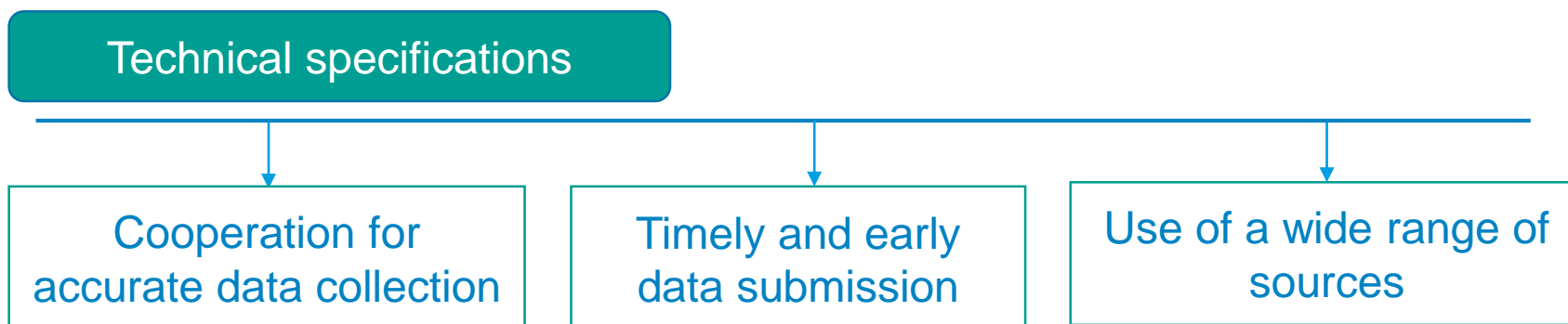
Amendments to the E-Commerce FoS and associated documents



NEW

STANDARD 3: DATA QUALITY

Customs administrations should work with E-Commerce stakeholders and other relevant government agencies, as appropriate, to improve the timeliness, completeness and accuracy of advance electronic data with a view to supporting robust and effective risk management techniques and facilitate legitimate trade in E-Commerce goods.



Amendments to the E-Commerce FoS and associated documents



STANDARD 4:
RISK MANAGEMENT FOR
FACILITATION AND
CONTROL



Using **advanced technologies**;
Risk assessment **in a dynamic manner**

STANDARD 6:
SIMPLIFIED CLEARANCE
PROCEDURES



Return, refund processes

STANDARD 16:
EXPLORE AND LEVERAGE TECHNOLOGICAL DEVELOPMENTS
AND INNOVATION



Adding **revenue collection** as a target, when exploring innovations;
Supporting the **interoperability of various systems and applications**

Amendments to the E-Commerce FoS and associated documents



Annex II to the TS, Reference Datasets for cross-border E-Commerce

- Supplemented with information on cross-border e-commerce datasets required in the **European Union**

Annex V to the TS, Revenue Collection Approaches

- Preserving the right of Customs Administrations to verify the truthfulness and accuracy of self-assessed duties and taxes

Compendium of Case Studies on E-Commerce



Strategy for the implementation
of the WCO E-Commerce FoS

Revenue Collection
Approaches

3rd edition of the Compendium

1. **34** case studies: **22** on E-Commerce FoS implementation and **12** on Revenue Collection Approaches;
2. **10** new case studies by **9** Members;
3. **8** Members provided updates;
4. **A reference table on the different revenue collection approaches** has been included in section II of the Compendium.

Secretariat Note on expanding the concept of AEO (Authorized Economic Operator) to cross-border e-commerce



1st edition

March 2021 - first developed to provide information to apply the **AEO concept to e-commerce stakeholders**.

2nd edition

Spring 2021 - input provided through 31 responses:

- **express-carriers** and **postal operators** are covered in AEO programs by **a number** of the Members;
- **vendors, e-marketplaces** (e-platforms), **fulfilment centers** are covered in AEO programs by **a few** of the Members;
- **interest** in expanding AEO concept by **some** of the Members.



Thank you!

Sose Stepanyan

Professional Associate
WCO, Compliance and Facilitation Directorate
Sose.Stepanyan@wcoomd.org

