

RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL
CONCERNING ACTION AGAINST CUSTOMS COMMERCIAL FRAUD
(1 July 2006)

THE CUSTOMS CO-OPERATION COUNCIL¹,

BEING AWARE of the need for States to protect themselves against the various forms of Customs commercial fraud and smuggling,

RECOGNIZING that Customs commercial fraud is prejudicial to the economic, fiscal and social interests of Members,

CONSIDERING the importance of the accurate assessment of Customs duties and other taxes and of ensuring proper enforcement of measures of prohibition, restriction and control,

CONVINCED that action against Customs commercial fraud can be conducted more efficiently through the exchange of commercial fraud information between Customs administrations, as well as between Customs and other law enforcement agencies at the national and international levels,

NOTING instances of links between Customs commercial fraud and money laundering schemes, as well as the possible financing of terrorism,

BEARING IN MIND the various Council Recommendations and other instruments that relate to Customs commercial fraud and mutual co-operation,

RECOMMENDS that Members of the Customs Co-operation Council and Customs or Economic Unions should :

1. Ensure that addressing Customs commercial fraud is one of the priorities of Customs administrations with particular emphasis on the prevention, detection and repression of such fraud,
2. Include specialized training on Customs commercial fraud in training curricula and ensure that staffs are adequately trained in this regard,
3. Provide information relevant to Customs commercial fraud offences to the Customs Enforcement Network (CEN), to enable global and regional analyses,
4. Increase their efforts to co-operate at bilateral, regional and international levels in the fight against Customs commercial fraud,
5. Endeavour to provide administrative assistance in the prevention, detection and repression of the Customs commercial fraud and give appropriate feedback to those Member administrations providing such assistance,
6. Examine the possibility of concluding bilateral or multilateral agreements for the exchange of information relevant to Customs commercial fraud, and consider acceding

¹ Customs Co-operation Council is the official name of the World Customs Organization.

to the Council's International Convention on Mutual Administrative Assistance in Customs Matters (Johannesburg Convention),

7. Aim to secure the co-operation of commercial, fiscal, banking and other authorities involved in international commerce and trade, to assist in combating Customs commercial fraud,
8. Establish and use a risk-based selection method for profiling and targeting of offenders and offences relating to commercial fraud,
9. Develop and use a national valuation database for risk assessment for valuation-related fraud,
10. Endeavour to apply the operational instruments and guidelines of the Customs Co-operation Council, such as the Guide to the Exchange of Customs Valuation Information, in their day-to-day operations,

REQUESTS Members of the Customs Co-operation Council and Customs or Economic Unions, which accept this Recommendation to notify the Secretary General of their acceptance, and of the date from which they will apply the Recommendation and the conditions of its application.

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