MEMORANDUM OF UNDERSTANDING (MOU)

Collection of Customs Data using the Revenue Administration Fiscal Information Tool (RA-FIT)

SIGNATORIES

The International Monetary Fund (IMF), an international organization having its headquarters at 700 19th Street, N.W., Washington, D.C. 20431 (USA),

duly represented by Dr. Vitor Gaspar, in his capacity of Director, Fiscal Affairs Department,

The Customs Co-operation Council, known as the World Customs Organization (WCO), an international organization having its headquarters at rue du Marché, 30 – 1210 Brussels (Belgium),

duly represented by Dr. Kunio Mikuriya, in his capacity of Secretary General.

PREAMBLE

1. The International Survey on Customs Administration (ISOCA) is an international survey to collect national-level information and data on customs administrations to support analysis and research, by enabling comparisons of participating countries and of countries with common relevant features (e.g., level of income or gross domestic product; landlocked or coastal; region; trade volume; population; size of administration and mandate, etc.), to identify trends and opportunities for policy and administrative developments, advocate investment and allocation of resources, provide advice, and direct technical assistance and capacity building support.

2. The ISOCA is a survey of customs administration operations and other characteristics based on common questions and definitions agreed by two partner organizations: the International Monetary Fund (IMF) and the World Customs Organization (WCO) (together the “Parties” and individually a “Party”). The Organizations will collaborate in the management of the Survey, considering the inputs, feedback and proposals from participating administrations, to optimize the quality of the Survey and responses, and to align terms and questions to respective conventions, tools and instruments. The Survey will observe the multiple roles of customs administrations related to revenue collection, compliance management and enforcement of law, security of supply chains and protection of societies.

3. The ISOCA uses the IMF’s common online platform, the IMF’s Revenue Administration Fiscal Information Tool (RA-FIT) data collection platform (the "Platform"). An administration’s participation in this survey is voluntary and, by participating, it accepts the terms and conditions set forth on the Platform. The data and information are provided based on goodwill and in the interest of each participating administration, following its self-assessment, and the co-operation will not comprise an external monitoring or evaluation mechanism. The Platform will not embed any performance rating criteria or built-in performance evaluation or ranking tools.
4. This MOU sets out the terms on which the Parties will collaborate in the collection of customs administration data.

5. The Parties operate in the area of customs administration and recognize their shared interest in the collection of data concerning customs administration using a common platform for data gathering.

6. The Parties met on a number of occasions in 2015 and 2016 to consider the feasibility of shared data collection. A common platform has now been determined viable by both Parties, who have also agreed on a common set of information/data requests and accompanying definitions. This MOU outlines more detailed principles of this collaboration.

**BASIS OF COOPERATION**

7. This MOU establishes a framework for voluntary co-operation between the Parties, consistent with their respective mandates, policies and procedures, regarding a harmonized approach to the collection of customs data, when requested by their members. It is expressly understood that any technical assistance by a Party to its members that may arise out of or consequent to this MOU shall fall under the sole authority of that Party.

8. It is understood that all collaboration under this MOU will be entirely voluntary on the part of the Parties, it shall be implemented on a consensus basis, and any disputes shall be resolved by mutual agreement of the Parties. This MOU will be implemented at the staff level, and all activities conducted under this MOU are subject to their inclusion in the Parties' respective programs of work and budgets, and to the availability of funds.

9. Where requested by their members, the Parties agree to collect data by means of the ISOCA, a fully coordinated and regular survey of member countries using common data requests and common terms and definitions (the "Survey"), by using the Platform.

10. Each Party agrees to assist Survey participants as described in this Article 10 by promoting completion of the Survey, answering queries, providing assistance and explanations, following up to ensure completion, reviewing the quality of data, and addressing issues related to the use of the data. More specifically:

   a. The WCO will assist all participants in the Survey who are WCO members; the IMF will assist these participants to the extent that: (i) such assistance is needed; (ii) these participants are also members of the IMF; (iii) the Parties have agreed that the IMF should provide assistance; and (iv) resources are available at the IMF; and

   b. The IMF will assist all participants in the Survey who are IMF members but not WCO members. The IMF's assistance under this Section 10 is considered a technical service under Article V, Section 2(b) of the IMF Articles of Agreement, which is subject to the sole discretion of the IMF and will be subject to its rules, policies and procedures.
GOVERNANCE ARRANGEMENTS

Executive Council and Technical Working Group

11. The Parties agree to establish an Executive Council (EC) comprised of one nominated senior-level official from each Party. The objective of the EC is to serve as a forum for the Parties to address issues arising out of the MOU and to provide guidance to the Parties in connection therewith. In addition, a Technical Working Group (TWG) will be established, comprised of no more than five (5) nominated representatives from each Party, who may not concurrently serve as a member of the EC.

12. The EC shall meet at least annually, as well as on an "as required" basis in a manner to be agreed by its members.

13. The role of the EC is twofold:
   a. To provide guidance to the TWG in the fulfilment of its mandate; and
   b. To consider and provide guidance to the Parties on resolving any outstanding issues remaining after TWG consideration.

14. The role of the TWG is generally to assist the Parties in co-operating as described above and to make recommendations to the EC where required. Specifically, the TWG will:
   a. Determine common questions and associated terms and definitions to be used in each Survey;
   b. Review any new questions proposed by the Parties to determine whether these should be included as common questions in each Survey;
   c. Maintain, review and update common questions and associated terms and definitions as required;
   d. Develop the terms and conditions for Survey use;
   e. Determine Survey features and requirements;
   f. Agree suitable processes and procedures to deploy, close, review and finalize each Survey;
   g. Agree all the key dates for each Survey, including:
      i. Survey launch (the date administrations are invited to participate); and
      ii. Data release (the date data are available for dissemination in accordance with the Terms and Conditions for participating in the Survey hosted on the Platform, attached as Attachment 1 to this MOU);
   h. Agree best practices to inform Parties’ assistance to administrations in terms of Article 7; and
   i. Review feedback from administrations following completion of each Survey.
15. The TWG shall meet at least once per year and will operate on the principle of consensus between the Parties. Each Party will be represented by a head of delegation and one other TWG member.

16. Where the TWG cannot come to a resolution of any issue by consensus, the matter will be referred to the EC, which shall also make decisions by consensus.

ACCESS TO AND USE OF DATA COLLECTED

17. By agreeing to voluntarily participate in the Survey, participating administrations will authorize access to and use of their data as set out in the Terms and Conditions for participating in the Survey hosted on the Platform (Attachment 1).

18. Consistent with the Terms and Conditions for participating in the Survey, data will be accessed and used as follows, the exact timeframe for which will be determined by the TWG:

   a. Prior to the Data Release Date, all data supplied by participating administrations can only be accessed by TWG members for quality assurance reviews and data preparation. The TWG members will have "super user rights" to the Platform, which will allow them to review data for the customs administrations assigned to them according to the protocol in Article 7;

   b. On or after the Data Release Date, all data supplied by participating customs administrations may be used internally by the Parties, provided that no country-specific data will be published without the prior authorization of the administration concerned. However, the Parties may publish anonymized data, i.e., aggregated data from at least five (5) administrations which does not allow the identification of an individual administration; or specific data where the Parties have determined that the participating country is not named and where the participating administration cannot be identified from the reference.

ROLE OF THE IMF AS ADMINISTRATOR OF THE PLATFORM

19. The IMF agrees to grant the WCO the right to use its Platform for the duration of this MOU. In order to facilitate joint use of the Platform, the IMF agrees to implement on the Platform the Survey commonly agreed between the Parties under Article 9 above, and any other specific requests to the extent feasible, and to make the Platform available for use in accordance with the schedule agreed by the Parties.

20. The IMF is solely responsible for managing and administering the Platform and agrees to provide the following services for the benefit of both Parties:

   a. Host the Survey and store all data;

   b. Ensure the continuous and reliable operation of the Platform, and make resources available for that purpose;

   c. Ensure that adequate business continuity plans, in conformity with IMF rules, procedures and practice, are in place to safeguard data input into the Platform;

   d. Adopt appropriate security protocols, in accordance with its own rules and procedures, to ensure that access to data input into the Platform is restricted in accordance with this MOU and any additional TWG requirements;
e. Support agreed TWG processes with regard to the development, deployment and finalization of each regular Survey;

f. Ensure that access to data is in accordance with the undertaking made by participating countries, acting through their administrations, contained in the Terms and Conditions for participating in the Survey hosted on the Platform (Attachment 1);

g. Make the database available to, or provide data in an alternatively agreed format to, the Parties for their use as agreed by the TWG, including to the WCO if it withdraws from this MOU under the terms of Article 32;

h. Provide tools and information to TWG members to support them in their role of assisting participating administrations;

i. Provide input to the Parties on timing and costs of changes (e.g., Party-specific questions, or customized features for a Party’s sole use);

j. Introduce Party-specific amendments as agreed between the IMF and the WCO;

k. Provide regular updates to the Parties on all aspects of the Platform;

l. Provide training and support to the WCO regarding all processes associated with the Platform’s operation;

m. In the unlikely event that the IMF should decide to discontinue the operation of the Platform, the WCO will be formally notified in writing of this decision no later than eighteen (18) months in advance; and

n. In the event that the IMF discontinues the operation of the Platform as contemplated in (m) above, the modalities of the transfer of the data stored on the Platform to the WCO will be determined by the TWG.

ROLE OF THE PARTIES AS USERS OF THE PLATFORM

21. Each Party as a user of the Platform agrees to:

a. Advise the IMF of any technical issues relating to the Platform;

b. Provide six (6) months’ notice in advance of the next Survey round to the TWG of any intention to introduce Party-specific questions or any customized feature for that Party’s sole use;

c. Ensure that TWG representatives are adequately trained and equipped to use the Platform; and

d. Ensure that all agreed deadlines relating to data collection and review up until the Data Release Date are met, and inform the other Parties of any potential problems with the data for the administrations it assists.
INTELLECTUAL PROPERTY

22. All intellectual property rights related to the Platform, including any additional components or features that are of interest to both Parties, shall remain vested in the IMF. Intellectual property rights in components or features developed for the WCO shall be determined by separate written agreement between the WCO and the IMF. The Parties shall hold intellectual property rights in the Survey jointly.

CONFIDENTIAL INFORMATION

23. Any sharing of confidential information between the Parties will be subject to their respective policies and procedures relating to the disclosure of confidential information. Each Party will take all necessary measures under its policies and procedures to protect confidential and/or classified information of the other Party.

RESPONSIBILITY

24. Each Party will be responsible for its activities and for its staff members, including for their acts and omissions. In particular, a Party will not be liable for any damage or injury suffered or caused by the other Party or that other Party's staff.

25. However, if a damage or injury arises out of or results from the actions carried out by one Party (the "First Party"), the First Party will hold the other Party and its staff harmless from any resulting claim or damages.

26. Although they will use their best efforts to ensure the accuracy of the data entered into the Platform by the administrations for which they are responsible, the Parties cannot guarantee that data are error free and accordingly disclaim all related liability. The WCO and IMF also disclaim all responsibility for the use of such data and information by the users of the Platform.

FINANCIAL ARRANGEMENTS

27. The IMF has secured sufficient internal financing to develop and maintain the Information Technology (IT) components of the Platform for the first five (5) years of operation. The IMF will provide the necessary management and administrative services associated with this Platform.

28. In the unlikely event that additional financing, other than the costs identified in Article 29, becomes necessary at any time during the term of this MOU, the IMF will first seek financing internally before consulting the WCO on alternative sources of financing. Additional financing might include contributions from the WCO, subject to availability of resources at the WCO and prior approval of WCO governance structures, or alternatively, with the agreement of both Parties, third parties may be approached for the required financial assistance.
29. Costs associated with any of the following are to be borne by the respective Parties themselves:
   a. Party-specific Survey questions (or forms);
   b. Customized IT developments used by a single Party;
   c. Attendance at TWG and EC meetings;
   d. Training of administrations in the use of the Platform; or
   e. Technical assistance provided by any of the Parties to those administrations assigned to it in terms of Article 7 in assisting with the gathering and input of data.

TERM

30. This MOU will enter into effect upon signature by both Parties for a period of five (5) years.

31. Before the end of this initial duration, the Parties will assess the situation and may decide to extend the present MOU for periods of no more than five (5) years by mutual agreement.

32. Either Party may withdraw from this MOU by providing eighteen (18) months’ prior written notice. During this time, the Party giving notice is obligated to fulfil its member management and review obligations and may not terminate its participation during the course of a Survey cycle.

33. Additional parties may be invited to join this initiative with the agreement of the EC.

34. In the event of termination of this MOU, the Parties will agree, as appropriate, on the steps to ensure that the activities initiated under the MOU are brought to a prompt and orderly conclusion. This will include, at a minimum, the transfer of the data stored on the Platform to the WCO in a format to be decided by the TWG.

AMENDMENT

35. This MOU may be modified or amended by written agreement of the Parties.

DISPUTE RESOLUTION

36. This MOU is entered into in a spirit of co-operation and collaboration. Any dispute relating to the interpretation or application of this MOU shall be settled by the Parties through consultation and negotiation.

PRIVILEGES AND IMMUNITIES

37. Nothing in this MOU is intended to be, or shall be construed to be, a waiver of the privileges and immunities of either Party.
LOGOS

38. The logos of the Parties will be displayed with equal prominence on each Survey form hosted on the Platform in accordance with the Parties' guidelines and standard procedures.

PUBLIC DISCLOSURE OF MOU

39. The Parties may disclose this MOU and information with respect to the governance arrangements exercised under this MOU in accordance with the Parties' relevant policies.

KEY POINTS OF CONTACT

40. Throughout the duration of the MOU, each Party will ensure that the name and coordinates of its current representative for the Executive Council (EC) and for the Technical Working Group (TWG) are provided to the office of the signatory of the other Party.

SIGNED on 1 December 2018:

[Signatures]

Dr. Kunio Mikuriya
Secretary General
World Customs Organization

Dr. Vitor Gaspar
Director
Fiscal Affairs Department, IMF
Attachment 1

International Survey on Customs Administration (ISOCA)

Terms and Conditions for Participation

1. Preamble

The International Survey on Customs Administration (ISOCA) is an international survey to collect national-level information and data on customs administration. Information collected includes quantitative and qualitative data, baseline and profile data, performance-related data, and data on administrative and operational practices. The result, or product, is a historical database on these various aspects of customs administration. Data provided through the survey is self-reported by the national administrations who participate.

The ISOCA is a survey of customs administration operations and other characteristics based on common questions and definitions agreed by two partner organizations: the International Monetary Fund (IMF) and the World Customs Organization (WCO). It replaces the customs administration part of the IMF's Revenue Administration Fiscal Information Tool (RA-FIT) survey.

An administration's participation in this survey is voluntary and, by participating, it accepts the Terms and Conditions set forth herein.

The ISOCA uses the IMF's web-based RA-FIT data collection platform (the "Platform"). It does not embed any performance rating criteria and there are no built-in performance evaluation or ranking tools. While there will be a single data collection survey, the Partner Organizations will continue to produce their own analysis and contextualization of data gathered in a manner that best meets the needs of their members.

2. Purpose

The ISOCA is designed to gather customs administration data on a regular basis to:

- Provide an improved focus on data collection and analysis; and
- Provide a larger set of both quantitative and qualitative customs administration information to improve advice and analysis.

3. Assistance to Participating Administrations

Where requested, the Partner Organizations will, in accordance with their own rules and policies, assist participating administrations in completing the survey, answering queries, providing assistance and explanations, following up to ensure completion, reviewing the quality of data, and addressing issues related to the use of the data. Generally speaking, the WCO will provide assistance to its members, and the IMF will provide assistance to any participating administrations that are members of the IMF but not WCO members. Because
the former group will comprise the majority of the participating customs administrations, the IMF is prepared to assist the WCO as may be determined by the TWG, and subject to the resources being available in the IMF. The agreed protocol is shown in Box 1.

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<thead>
<tr>
<th>Group</th>
<th>Assistance to be provided by:</th>
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<tbody>
<tr>
<td>Administrations which are WCO members</td>
<td>WCO</td>
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<tr>
<td>Administrations which are WCO members, but where the Parties have agreed that IMF should provide assistance</td>
<td>IMF</td>
</tr>
<tr>
<td>Administrations which are IMF members but not members of the WCO</td>
<td>IMF</td>
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</tbody>
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4. Data Access and Use

By participating in the ISOCA, a customs administration consents to the following terms with respect to the treatment, dissemination and publication of the data it supplies:

A. That data provided in the ISOCA can be used as follows:

a. Both Partner Organizations will receive the customs administration data according to the following schedule:

i. Prior to the Data Release Date¹, all data supplied by participating customs administrations can only be accessed by Partner Organization staff members who are members of the survey’s Technical Working Group (TWG), who may not use the data for any other purpose than quality assurance reviews and data preparation;

ii. On or after the Data Release Date, all data supplied by participating customs administrations may be used internally by Partner Organizations, provided that no country-specific data is published without the prior authorization of the administration concerned. However, Partner Organizations may publish *anonymized* data, such as data from at least five (5) administrations, or specific data where the Parties have determined that the participating administration cannot be identified from the reference;

¹ The “Data Release Date” is the date data are available for dissemination according to this section.
iii. At the Data Release Date, participating customs administrations will receive all data collected in the ISOCA Survey. A customs administration will not publish any country-specific data that it is given access to without the prior authorization of the administration concerned, unless the data are anonymized data, such as data from at least five (5) administrations, or specific data where the Parties have determined that the participating administration cannot be identified from the reference;

B. The customs administration will protect the confidentiality of any data shared with it pursuant to section 4(A) above, until such time as the data are published; and

C. To indemnify and hold harmless each of the Partner Organizations from and against any and all third-party claims concerning (a) the accuracy of data collected through ISOCA and (b) unauthorized use or disclosure of information by either Partner Organization or participating administration, its employees, contractors and agents.

D. Participating administrations agree by voluntarily participating in the survey to authorize access to and use of this data by the Partner Organizations and participating administrations, as set out in Section 4 above.

5. **Completion of ISOCA**

In participating in the ISOCA, an administration agrees to:

a. Input available information as requested onto the RA-FIT Data Collection Platform;

b. Provide a single coordinating correspondent with authority to assign any form or sub-form to the most appropriate member of staff (correspondent) for completion;

c. Approve that all data supplied by the administration has been properly and reasonably validated by correspondents assigned responsibility for the completion of each form or sub-form; and

d. Respect the various deadlines established for the ISOCA processes (see next section).

6. **Key dates in the ISOCA process**

The key dates in the ISOCA process are as follows:

- Survey Launch Date (the date administrations are invited to participate) – to be determined;

- Participant Completion Date (final date for the initial certification of all data by the participating administration) – determined by each Partner Organization;

- Survey Closure Date (the date by which the Partner Organizations will have completed the majority of their reviews) – determined by each Partner Organization; and

- Data Release Date (the date data are available for dissemination according to section 4 of these Terms and Conditions) – to be determined.
7. Disclaimer

The data on this Platform are provided “as is” and without warranty of any kind, either express or implied, including without limitation, warranties of merchantability, fitness for a particular purpose, and non-infringement. The Partner Organizations disclaim all responsibility for ensuring the accuracy, completeness or reliability of data and information entered into the Platform. Reliance upon any such data and information shall be at the user’s own risk.

The IMF also disclaims all responsibility for the use of such data and information by the users of the Platform or any associated dissemination tools.

Use of the Platform is at your Administration’s own risk. It may not be compatible with all computer systems, and the Partner Organizations cannot guarantee that data stored on the Platform will not be lost.

Submission of data under ISOCA does not necessarily satisfy any other reporting obligations a participating administration may have to either Party.

8. Preservation of Immunities

Each Partner Organization, its property, and its assets, are immune from every form of judicial process. Nothing herein shall constitute a limitation upon or a waiver of these and other privileges and immunities of the Partner Organizations, which are specifically reserved.

These Terms and Conditions constitute the entire agreement between the parties with respect to the subject matter hereof. No waiver or amendment of these Terms and Conditions shall be binding upon the Partner Organizations unless in writing and signed by its duly authorized representative.

By using the Platform you agree to these Terms and Conditions of use, as may be amended from time to time.

Note: these Terms and Conditions constitute an agreement to participate in the ISOCA. Participating administrations which have tax administration and customs administration merged in a single organization structure may also participate in the International Survey on Revenue Administration (ISORA). Participation in this latter survey requires the participating administration to agree to a separate set of Terms and Conditions.