



WCO WORKING GROUP
ON E-COMMERCE

-
Sub-Group Meetings

-
23 - 25 January 2017

Brussels, 8 February 2017.

SUMMARY REPORT

Item I - Opening of the meeting and adoption of the Agenda

(a) Opening of the meeting by Mr. Luc De Blieck, Deputy Director of the Procedures and Facilitation Sub-Directorate

(b) Opening remarks by the Co-Chairpersons

1. The four sub-groups¹ established by the WCO Working Group on E-Commerce (WGEC) held face-to-face meetings at the WCO headquarters in Brussels from 23 to 25 January 2017. The meeting brought together more than 100 delegates from Customs administrations, the private sector, other international organizations, e-vendors/platforms, express service providers, postal operators, freight forwarders and academia to consolidate and advance the work by identifying urgent priorities.
2. In his opening remarks, Mr. Luc De Blieck, Deputy Director of the Procedures and Facilitation Sub-Directorate (WCO), underlined some of the key challenges stemming from the phenomenal growth in cross-border e-commerce that required a new approach to support the evolution of this channel of trade. He then invited delegates to work collaboratively in a constructive manner to develop pragmatic solutions as mandated by the WGEC.
3. The Deputy Director concluded that as e-commerce was a data-rich environment, it should be leveraged by identifying new trends, improving efficiencies in risk management and facilitating e-commerce shipments.
4. The Co-Chairpersons, Mr. Gerard Rodrigues (Australian Border Force) and Ms. Marianne Rowden (Private Sector Consultative Group), encouraged delegates to share their ideas and initiatives not only to enrich the discussions but also, and most importantly, to focus on delivering tangible outcomes.

¹ 1. Trade Facilitation and Simplification of Procedures, 2. Safety and Security, 3. Revenue Collection, and 4. Measurement and Analysis.

Item II - Updates on intersessional developments

(a) Outcomes of the virtual meetings between the Co-Chairpersons, the Co-Leads, and the WCO Secretariat

- Presentation by the Co-Chairpersons

5. The Co-Chairpersons highlighted the fact that since the last WGEC meeting, a good amount of work had been done virtually with several teleconferences being held between the WCO Secretariat, the Co-leads, and the Co-Chairpersons. As a result, the sub-groups had already broadly prioritized their work items and developed draft work plans as well as several working documents to be discussed and refined during these face-to-face meetings.
6. They reminded delegates that it was a critical period for e-commerce as many companies were changing their business models. The WGEC and Customs administrations could not afford to lag behind in this rapidly evolving e-commerce environment. The WGEC should start working on frameworks/recommendations concerning prioritized issues.

(b) Brief recap of the progress with the work of the sub-groups

- Presentation by the Co-Leads

7. The Co-Leads for each sub-group presented a brief outline of what they had done so far as well as their main priorities and concerns in terms of future work, particularly in the area of streamlining Customs and border procedures while addressing government and business concerns.
8. The Co-Leads also noted the need for coordination between and among sub-groups as there were some cross-cutting issues, such as risk management and advance data requirements.

(c) WCO engagement with the WTO and WEF on e-commerce

- Presentation by the WCO

9. The WCO Secretariat provided a brief update on the e-commerce work that was being carried out with other international organizations and the importance of engaging with them to develop a harmonized approach and synergize efforts, where possible. Two events were mentioned in particular: “*E-Commerce Facilitation at the WTO - What is feasible?*” held on 12 December 2016 in Geneva, Switzerland and “*WEF Digital Trade in the Fourth Industrial Revolution*”, held on 19 January 2017 in Davos, Switzerland.
10. It was mentioned that the WTO was exploring ways to move forward with the e-commerce work programme that had been developed in 1998. In this context, some Members had also submitted new proposals regarding digital trade, taxation, e-services, e-signatures, mutual recognition of advanced digital signatures and digital certificates, and data protection. Delegates were also informed that the Ministerial Conference (MC11) to be held in Argentina this year would discuss, among other things, e-commerce issues including the imposition of Customs duties on electronic transmissions.

(d) Outcomes of the 76th Policy Commission discussion on e-commerce

- *Presentation by the WCO*

11. The WCO Secretariat presented the key outcomes of the discussion on e-commerce held at the December 2016 Policy Commission. The four broad themes and associated work packages identified by the WGEC had been discussed in breakout sessions. In terms of the main e-commerce challenges, the following were mentioned: abuse or misuse of *de minimis* for illicit purposes, lack of common guidelines to deal with emerging business models, access and quality of big data, role and responsibility of e-commerce operators in assisting governments, and different methods for collecting revenue (point of sale or by Customs). Revenue collection and security were mentioned as the most important priorities.
12. The Policy Commission had asked the WCO to maintain a leadership role and recognized the good job done so far by the WGEC in endorsing the work packages as they were all important, interdependent and suitably reflected the principal priorities and challenges of Customs administrations.
13. Finally, the key suggestions made by the Policy Commission were outlined. These included adopting a multifaceted holistic approach to the management of e-commerce; developing a regulatory framework model for the collection and exchange of advance electronic information; building cooperation and strong partnership with relevant stakeholders and other Customs administrations, particularly in the areas of Customs-Post and Customs-e-platforms/vendors; further developing and enhancing/adjusting the WCO instruments and tools; considering (where feasible) a paperless and 24/7/365 clearance process of e-commerce; and establishing joint/interoperable IT-systems between Customs and Postal Operators as well as adopting a single window platform for e-commerce (e.g. business registration, declaration services, exchange of data) where authorized operators could declare deliveries "in bulk".

Item III - Preparatory session for the sub-group breakout meetings

(a) Expected outcomes from the breakout sessions

- *Presentation by the Co-Chairpersons*

14. The Co-Chairpersons encouraged delegates to be open and honest in their discussions and, most importantly, to focus on delivering tangible outcomes that would build on the opportunities presented by the growing field of e-commerce, while at the same time ensuring compliance with government regulatory and revenue collection requirements.

(b) Logistics arrangements

- *Presentation by the WCO*

15. The WCO Secretariat briefly informed delegates about the logistics arrangements, including the allocation of rooms to sub-groups, the schedule for the coming days and secretarial assistance.

Item IV - Sub-group breakout sessions

16. Adopting a holistic and inclusive approach, the sub-groups held very detailed and granular discussions from diverse perspectives, bearing in mind the challenges and needs of various stakeholders in the e-commerce chain. Clearly, the focus and central theme of the deliberations was facilitation of growing volumes of cross-border e-commerce, while addressing some of the current and emerging challenges in terms of safety and security, illicit trade, and collection duties and taxes on small/low-value consignments.
17. Each sub-group elaborated on its respective topics and enriched the working documents and future work plans.

Item V - Remarks and observations by the Co-Chairpersons

18. The Co-Chairpersons welcomed the delegates to the plenary meeting after the breakout sessions. The rapporteurs were invited to report back on the work done by the respective sub-groups.

Item VI - Report back by the Rapporteurs

- Sub-group I (Trade Facilitation and Simplification of Procedures)

19. The rapporteur of sub-group I began by mentioning the deliberations on a potential definition of e-commerce, facilitation challenges, and related solutions. Noting that there were several dimensions to e-commerce, the sub-groups had identified the principal elements of cross-border e-commerce in the context of Customs and border processes with a view to developing a working definition for the WGEC. These elements included – online initiation, cross-border transaction/shipment, physical goods, and destined to the consumer. Delegates noted that e-commerce was also applicable to business-to-business transactions; however, in order to focus the scope of the WGEC, it was recommended that the definition be limited to Business-to-Consumer (B2C) and Consumer-to-Consumer (C2C).
20. The key focus areas identified by the sub-group were time-sensitive clearance of goods; high volumes of packages; unknown players; and return/refund processes. When discussing potential solutions, the sub-group had noted the need for advance electronic data, data quality and new data sources (e.g. e-vendors/platforms) as well as stakeholder engagement, education of clients, and greater use of automated systems including for refund/drawback on returned items. Political will was essential to implement simplified solutions. It was agreed to compile good practices in these areas.
21. The WCO Secretariat had given a presentation at the sub-group breakout session highlighting the importance of direct data exchange between e-vendors/platforms, the need to develop a harmonized and standardized data exchange mechanism and the related discussions at the DMPT's January 2017 session. As sought by the DMPT, sub-group I was requested to further refine the business case and develop a list of data elements available with e-vendors/platforms which could potentially be shared with Customs.
22. In the discussion that followed, delegates reflected that cross-border e-commerce was changing the trading landscape as well as consumers' behaviour. This had also changed the nature of associated risks (departure from conventional risks). In this

context, limited Customs resources should be redeployed to a few urgent issues, for example postal items. Various information flows should be tapped to carry out timely validation and accuracy of data and improve risk assessment.

23. The Director, Compliance and Facilitation (WCO), said that the sub-group should consider looking at the existing WCO tools and instruments with a view to updating them to reflect the new realities of e-commerce. She mentioned the need to explore the 'trusted trader' concept in an e-commerce environment in which a new class of buyers and sellers was joining this channel of trade.

24. The report of the sub-group I is appended as Annex I.

- **Sub-group II (Safety and Security)**

25. The rapporteur of sub-group II reported on the discussions on the topic of safety and security that had focused on comprehensive and sustainable Customs controls and enforcement in the e-commerce ecosystem. Though there was a general common understanding of the security aspect, safety concerns often varied from one country to another. To this end, the sub-group recommended making information available on a single access point on administrations' websites in order to educate consumers on existing and emerging threats. There was also a suggestion to explore the possibility of obtaining additional information, such as a telephone number, e-mail address and fiscal number, for effective risk assessment.

26. The sub-group had noted the OECD's presentation on Countering Illicit Trade. In addition, it had been informed that the OECD had distributed a survey to its member countries, the results of which would be made available in an upcoming report on e-commerce and illicit trade.

27. In the subsequent discussion, delegates mentioned that the key principals laid down in the SAFE Framework of Standards could support mitigation of security risks with appropriate adjustments. They acknowledged the difference between transport security and national security, which required different approaches. Risks stemming from special zones (e.g., Free Trade Zones), especially in the e-commerce context, had been highlighted for further examination.

28. Advance data requirements for postal items and associated developments (including the amended Article 8 of the UPU Convention and implementing provisions) had been explained.

29. Furthermore, it had been suggested that three-way communication between Customs, business and service providers for data sharing would further facilitate clearance procedures and enhance safety and security. Other suggestions included simplification and standardization of procedures to improve compliance by individuals and Micro, Small, and Medium Enterprises (MSMEs); enhancement of risk management capabilities using automated systems and an intervention strategy; and a commitment to implement simplified solutions in a consistent manner. Thought was also given to potential sharing of risk profiles (where feasible) with private sector stakeholders, to give an indication of possible risks for their early and effective mitigation through a collaborative approach.

30. The report of the sub-group II is appended as Annex II.

- **Sub-group III (Revenue Collection)**

31. The sub-group III rapporteur said that the Revenue Collection sub-group had discussed the *de minimis* threshold, the different interpretations of the “low-value” concept and the positives and negatives of establishing new business models for collecting duties and taxes (e.g., intermediaries, vendor, and consumer-based models).
32. According to the sub-group, a critical aspect of revenue collection was the identification of the nature of the supply and its value in order to be able to charge the duty and tax (issue of undervaluation), as well as the exclusion of parcels that should not be taxed at all (issue of gift declarations, legitimate or fraudulent).
33. The sub-group had recognized that the success of these models would ultimately depend on the reliability of the data. In that context, the sub-group had also tried to identify the priorities if an alternative collection model were to be discussed in greater detail not only from a Customs perspective but also from a business and intermediary perspective, acknowledging that there was no perfect model, as countries had been testing several models based on their needs and political/economic situations. The Netherlands, Australia and China had presented their respective models of revenue collection and explained some of the underlying concepts. As a way forward, the sub-group would also analyse, among other parked issues, the possibility of combining different models as a potential solution.
34. In the ensuing discussion, delegates recognized the work done by the sub-group and encouraged exploring common solutions for common markets. To that end, it was noted that countries should endeavour towards a coherent and harmonized revenue collection model, thus reducing compliance burdens on industry.
35. The report of the sub-group III is appended as Annex III.

- **Sub-group IV (Measurement and Analysis)**

36. The rapporteur of sub-group IV said that it had discussed the role of transactional data in risk assessment analyses, as well as how to gain a global picture of international e-commerce flows using more aggregate data. He said that Customs authorities needed more transactional data to deal, for example, with security concerns, illicit trade (including counterfeiting) and cybercrime in general (e.g. trade-based money laundering).
37. It was acknowledged that as data was key to risk management, it had a cross-cutting impact on the work being carried out by other three sub-groups and required them to identify respective business data requirements to conduct further work on big data and analysis of e-commerce flows at two levels - macro (aggregate) and micro (transactional). A preliminary study conducted by the UPU and ICAO on e-commerce flows via air mode was also presented with trend and patterns.
38. In the discussion that followed, delegates recognized the importance of data and its effective use in facilitating and, where required, controlling e-commerce flows. Capacity building to enhance data analytics capabilities of Customs was mentioned as a key enabler to leverage the data available in the e-commerce ecosystem. Some delegates cautioned that sharing and use of data should be subject to data privacy and protection norms with a clearly defined business requirements.
39. The report of sub-group IV is appended as Annex IV.

Item VII - General discussion on the sub-group reports

40. Delegates noted that the work carried out over these three days had laid down solid foundations for the tasks ahead. The progress made by each of the four sub-groups was termed an important achievement and significant step in the project.
41. The sub-groups agreed to intensify further work on a virtual basis from two main perspectives: strategic (to develop high-level frameworks/recommendations to engage and support policy-makers and other international bodies) and operational (to suggest pragmatic, simple and workable solutions/guidelines together with best practices).

Item VIII - Discussion on the way forward

42. The outcomes and state of play of the ongoing work in the area of e-commerce will be presented to all the relevant WCO working bodies in the coming months according to the schedule below, and ultimately to the July 2017 Policy Commission and Council. The WCO will also organize a full day session on e-commerce on 5 April 2017 during the Permanent Technical Committee meeting scheduled from 3 to 7 April 2017. Based on the feedback and further guidance provided by these WCO working bodies, the sub-groups will continue their work on their respective areas and associated work packages :

- Technical Experts Group on Air Cargo Security (TEGACS) : 23 – 24 February 2017
- Private Sector Consultative Group (PSCG) : 27 – 28 February 2017
- SAFE Working Group (SWG) : 1 – 3 March 2017
- Enforcement Committee (EC) : 27 – 31 March 2017
- Permanent Technical Committee (PTC) : 3 – 7 April 2017
- Policy Commission (PC) : 3 – 5 July 2017
- Council : 6 – 8 July 2017.

Item IX – Closing of the meeting

43. The Deputy Director, Procedures and Facilitation (WCO) thanked the Co-Chairpersons, Co-Leads and delegates for their valuable contributions and the extensive work done in the sub-group meetings. This had helped to refine and advance the work which would serve as a good foundation for future efforts to deliver practical solutions.
44. In their closing remarks, the Co-Chairpersons complimented the Co-Leads and delegates on their commitment, enthusiasm and willingness to address challenging issues. The Co-Chairpersons reiterated their commitment to providing ongoing support to the sub-groups and oversight of the working group as a whole and acknowledged the leadership of the WCO in tackling this important issue. The Co-Chairpersons also highlighted the fact that the WGEC and its sub-groups must now maintain the momentum intersessionally to build on the excellent work of the sub-groups to recommend solutions and practices that would meet the requirements of both industry and government. They also encouraged Customs administrations to consider piloting new solutions, including advance data exchange as was being explored in the WGEC and their national domains, and to share their feedback.
45. The Co-Chairpersons also thanked the Secretariat for the successful organization of the meeting, before drawing it to a close.

46. ***All presentations given at the meeting can be found on the WCO CLiKC! Platform.***

47. ***The list of participants is reproduced at Annex V hereto.***

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I. REPORT TRADE FACILITATION AND SIMPLIFICATION PROCEDURES SUB-GROUP

Co-Chairs of the WGEC sub-group I:

- Annegret Rohloff (EU)
- Marie-Pier Nassif (Canada)
- Carol West (IFCBA)
- Dietmar Jost (GEA)

I. Definition of e-commerce

Current proposed definition of e-Commerce:

“Cross-border Business to Consumer (B2C) and Consumer to Consumer (C2C) physical consignments of value/duty below which no duties/taxes are collected or under which no full Customs declaration/formalities are required”.

Participants of the sub-group did not endorse the current draft definition. In addition, as the group could not agree to one definition, it was rather suggested that important elements to consider while defining e-Commerce be highlighted to better scope the work.

Essential elements to consider in the definition of e-Commerce

1. Online initiation;
2. Cross-border transaction/shipment;
3. Physical goods; and
4. Destined to a consumer (B2C and C2C).

Participants recognized that Business-to-Business (B2B) is also applicable to e-Commerce, but in order to focus the scope of the WGEC, it was recommended to limit the definition to Business-to-Consumer (B2C) and Consumer-to-Consumer (C2C).

II. Common challenges

The discussion of the sub-group started with the identification of the main challenges that both, Customs Administrations and private companies, are facing due to the important growth of e-Commerce trade. Below is a list of the challenges identified that will be addressed by the sub-group throughout the next months.

1. High volumes of packages with limited Customs resources;
2. Time sensitive clearance and related requirement for advance data;
3. Return/refund processes;
4. Unknown players (both, senders and recipients);
5. *De Minimis* threshold (Group III – Revenue Collection is looking into this);
6. Compliance;
7. Data quality;
8. Liability of e-vendors/intermediaries;
9. Predictability of landed cost; and
10. Integration of e-commerce versus traditional trade.

The sub-group will explore and identify guidelines and best practices for each of the challenges mentioned above. Given the long list and the inter-dependencies of some of them, it was decided by the participants that the first four (4) challenges would be the primary focus.

Further discussions allowed the participants to identify preliminary solutions/best practices for the priority challenges. The sub-group will assess them more in-depth in order to develop the proposed guidelines.

1. Potential solutions to better handle the high volumes of packages:
 - Utilize available data for analytics:
 - o Analysis
 - o Statistics
 - o Data sharing
 - o Risk profiling
 - Drive and verify data quality in three stages to improve trust and overall quality of data at pre-clearance, upon arrival, and post release;
 - Develop partnerships for data sharing among all players to exportation and importation;
 - Refresh legal framework to support multiple e-Commerce business models;
 - Develop common rules which will ultimately drive safety, security, compliance, and a level playing field;
 - Develop consumer education on trade regulations and compliance;
 - Build cooperation and partnerships with trade agreements. This would include collecting duty and taxes at the export country, as well as ensuring data quality and reporting for exports.
2. Potential solutions to be more effective and respond better to the expectation of the time sensitive clearance of e-Commerce goods:
 - Obtaining advance electronic data, which goes hand-in-hand with the importance of the Customs' capacity to accept/manage the advance electronic data;
 - Education of clients for compliance purposes;
 - Dialogue between partners and stakeholders (e.g., development of MOUs); and
 - Simplification of procedures already in place.
3. Potential solutions to respond to the "unknown players" challenge:
 - Data validation model; and
 - Trusted data sources that are globally recognized.
4. Potential solutions to facilitate and simplify the return/refund processes:
 - Duty exemption at the outset (when possible)
 - o Post-submission of supplementary documents (proof such as export declaration and/or proof of order cancelation);
 - Electronic drawback system (if/when taxes and duties have already been paid);
 - Trusted Trader model and Mutual Recognition.

III. Enablers

Participants of the sub-group highlighted important enablers to keep in mind when developing solutions to facilitate and simplify e-Commerce trade. Those are as follows:

1. Legal and regulatory frameworks;
2. Simplified procedures including requirements of OGAs;
3. Stakeholders engagement (from beginning to end);
4. Communication / Education;
5. Use of innovative technology;
6. Data from the supply chain:
 - o Examples: order, payment and logistics (from different actors) and any transaction-related data.
 - o What / When / Who / Why / How?
7. Trusted Trader model; and
8. Political will to:
 - o Facilitate e-Commerce; and
 - o Improve Customs' capacity.

IV. Next steps

- Development of a detailed work plan and ongoing sub-group activities:
 - o Best practices
 - o Simplified procedures
 - o Data, including feedback to DMPT
 - o Legislative / regulatory frameworks
 - o WCO instruments and linkages
- Report on best practices; and
- Development of an article for the WCO Magazine/website on Trade Facilitation and Simplification Procedures.

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II. REPORT SAFETY AND SECURITY SUB-GROUP

Co-Chairs of the WGEC sub-group II:

- Michael Walsh (USCBP)
- Marco Sorgetti (FIATA)
- Tarcisio Hardman Reis (IATA)

I. Introduction to the sub-group “Safety and Security”

The Co-Chairs of the WGEC Sub-Group II introduced the tasks, the goals, the links of the Sub-Group II with the other WGEC Sub-Groups, and the main deliverables expected for this specific Sub-Group. They introduced the agenda foreseen for this first physical meeting.

II. OECD Briefing on OECD task Force on Countering Illicit Trade

The OECD presented its activities in tackling illicit trade. It said that a Memorandum of Understanding was jointly signed by the OECD and the WCO on this specific issue in April 2016. The OECD also launched a dedicated task Force on Countering Illicit Trade. In 2016, the Phase 1 “Charting Illicit Trade in Global environment” was completed. It revealed that high profits and low risks were driving operators into a form of illicit trade that was not seen as a high priority, such as wildlife and counterfeiting. It also showed that illicit trade operators were moving across a various range of goods. The Phase 2 “Countering Illicit Trade” was currently ongoing and two deliverables were foreseen at this stage: a report on the constitutional capacity to stop illicit trade and a report on risks, trends of e-commerce and the current capacity of countries to address the risks related to it. A survey had been already sent to OECD Members in order to complete the report on institutional capacity. The OECD provided some first trends related to e-commerce, mentioning that wildlife products were a growing source of illicit trade and that statistics in the EU revealed that web sales represented 30% of trade (12% in B2C and 17% in B2B), with a significant rate of fraud in B2C compared to B2B.

FIATA, the USCBP, and IATA provided some comments following the presentation. It was said that illicit trade was part of a bigger picture. Safety and Security were broad issues to encompass various dimensions for addressing the issues related to e-commerce. E-Commerce was seen as rich in data and constituted an opportunity to seize dangerous or illicit goods, based on the analysis of this data. It was raised that the proliferation of unknown operators made the supply chain unpredictable and less secure to some extent.

III. Exchange on expectations and Security priorities

The Sub-Group discussed some crucial elements to be taken into consideration regarding the future work to be done. Among the priority issues raised, were the following:

- Definitions: The Sub-Group discussed the need to agree on a definition for e-commerce including safety and security aspects, in order to have a common understanding before starting the work. It was mentioned that the OECD had a definition of e-commerce which could be taken into consideration. The SAFE Framework of Standards (FoS) was also mentioned, but it was said that its security provisions were not impacted by trade rules (no minimum value, quantity or IPR). It was decided to consider safety as related to the

product and security as related to the transportation and movement of the package. The Sub-Group also defined an electronic transaction as a transaction where traders were generally identified by a service provider (money transfer, payment, internet access, account user). This meant that the data available for this type of transaction was significant compared to the data available in traditional sales, and could be used for better transparency and risk assessment despite a huge volume. The need to make a clear distinction between different situations, e.g. electronic transactions between businesses vs. transactions made through a marketplace, or transparent purchases vs. dark web, was estimated necessary as well for the work of the group.

- Factors to be taken into consideration for e-Commerce: The volumes, the size of small parcels, the increasing number of B2C and C2C transactions, and the lack of transparency in mail content compared to palletized goods. It was said that the amount of information available for each consignment was not comparable. The SAFE FoS was considered as an adequate framework for cargo, but there were some concerns regarding mail.
- Security aspect: The Sub-Group considered that security was easier to ascertain than safety (a threat to transportation/handling is easier to detect, while a safety issue requires in-depth analysis of the product). It was estimated that countries needed to work closely together through sharing information and using tools with proven efficiency. In this context, advance cargo information (ACI) was mentioned as a way to allow a foreign country to enforce its legislation abroad, avoiding the security and safety risk at other countries' borders. It was also said that adequate Non-Intrusive Inspection (NII) technology should always be used on all cargo, including mail. The group considered that security screening in air mode was adequate, while improvement was required in other modes. A potential area for work would be the identification of the right tools to perform screening for security and safety in B2C and C2C transaction.
- Cooperation between Customs administrations: The Sub-Group considered that Customs inability to share information from country to country was an important impediment in fighting threats. A recommendation was made to encourage administrations to share information related to security and safety. It was also said that Customs could automatically exchange risk assessments instead of personal data.
- A preliminary list of the different types of risk was drafted and should be expanded in the future. The different types of risk identified at this stage were the following:
 - o Product safety
 - o IPR
 - o Weapons, etc.
 - o Illicit trade of prohibited good (wildlife)
 - o Narcotic protection (e.g. fentanyl)

IV. Exchange on best practices

The participants of the Sub-Group shared information on fentanyl risks, handling procedures, protection and first response. It was underlined that cooperation between police, Customs and couriers/Posts/shippers must continue and be improved to complete investigations in the countries concerned by the transaction, and to perform controlled deliveries. Pre-loading advance cargo information (PLACI) and other key principles of the SAFE FoS were seen as

efficient in addressing the security concerns and sufficient for all types of consignments. It was, however, added that low-value shipments were not well identified and represented a challenge regarding volumes.

The EU introduced its experience in addressing safety and security. It said that the same data set was used by all its Members. Safety and security controls were performed by each administration at the departure point, if goods were leaving the EU, without consideration to their destination. For goods entering the EU, pre-arrival risk assessment was performed before the arrival of the goods into the EU. This procedure was applied to cargo, but not on mail and passenger goods.

The US also introduced its experience, presenting the Air Cargo Advance Screening (ACAS) model for air cargo security in which the data received for security could not be used for trade targeting. It said that there was no legal requirement for mail to provide this type of data. The US was receiving postal data (information on CN 22/23) from 11 countries through UPU's Customs Declaration System (CDS), resulting from bilateral agreements with postal administrations, not Customs. These bilateral agreements were necessary to achieve this type of initiative as the UPU would not make it mandatory for all postal administrations. Regarding export controls, a similar system was used but did not cover all goods. Generally, only strategic goods (military equipment) were reported. Postal data and ACAS were, therefore, two different processes, but the US said that it would be possible in the future not to load a mail item to the destination if the declaration was incomplete or if its declared content was not allowed, using the identity attached to the shipment to perform further controls.

V. Presentation and discussion of Sub-Group documents

The Sub-Group discussed the potential working areas for the future.

Working definitions

The participants agreed to work further on the definitions to be used when it came to safety and security. On security, the EU had adopted a definition that the Sub-Group may like to review. An inspiration could be taken from the work already done in the context of the SAFE FoS, PLACI, and the RKC. It was important to bear in mind that security was normally trying to address a threat which was almost invariably intentional, such as terrorism. On the contrary, safety had a dimension where damage could be either intentional (e.g. terrorism using chemicals or infectious substances) or unintentional (products that cause unintentional damage).

Risk factors specific to e-commerce

In relation to the list of risk factors specific to e-commerce, the Sub-Group had a reflection on how to reduce them and which instruments could be used to achieve this. The Harmonised System was mentioned as a possible tool on which risk analysis could be based. Postal administrations could issue a warning or could ban sellers that were not intentionally using proper HS codes, country of origin or value. It was also said that sensitive areas could be identified, using, for instance, the WCO Global Shield Programme or CENcomm to identify risky commodities. Best practices and experiences could also be exchanged with respect to fraudulent websites that were trying to deceive supply-chain operators or Customs administrations.

Exchange of information

Exchange of information between Customs administrations as well as between and among Customs administrations, private sector stakeholders and other government agencies should be further developed. The Sub-Group could possibly work on means to obtain a larger data set for small shipments in B2C, in order to perform better risk analysis.

Data quality and data analysis

The Sub-Group briefly discussed on how to improve data quality and data analysis. The development of an electronic neutral body with a neutral system to be used in the private sector for full risk analysis was seen as a potential solution.

Additional data elements

Discussions also took place on data elements that Customs did not have, but that were deemed necessary for risk analysis in the context of e-commerce. It was said that the purpose justifying the need for each additional data needed to be clearly defined. Some first suggestions were made such as the phone number of the sender or his/her email address. It was informed that in the revised CN 23 form (in 2016), a provision for submitting information regarding the phone number and email of the sender and buyer has been made, though it is optional. It was important to find the right balance between mandatory information to be provided and other information because in some cases postal operators might not possess the information required. Further discussions were needed between Customs and postal operators on this matter. One suggested potential solution could be to track mails (envelopes) that were big enough to contain goods, for a level playing field with parcels which were already tracked.

Focus of trade controls

In the context of e-commerce, it was suggested that trade controls, mainly focussed on importers in the destination country, could be changed. A shared responsibility could be put in place between the importer in the destination country and the person sending the goods from the country of origin.

VI. Exchange on expectations and Safety priorities

The Sub-Group discussed some crucial elements to be taken into consideration regarding the future work to be done on safety. Some of the priority issues raised were the following:

- Packaging safety: It was estimated that some products urgently needed to be properly packaged, such as lithium batteries, mercury goods, chemicals and liquids. This meant also that the packaging should include appropriate declaration and labeling. Customs should not be involved alone in this work, other authorities such as health, telecom and transport companies had a role to play. Proper package and label would allow operators and authorities to figure out what was contained in the package.
- Public awareness: The Sub-Group considered that education of citizens could make a real difference in the safety of e-commerce. Making safety issues detected and seizures publicly known, through globally used networks such as Facebook, was seen as a good way to achieve this. Importers' awareness was also considered necessary to avoid ordering goods presenting a safety issue.

- Coverage: The Sub-Group wondered whether it should focus on high-risk goods only or on all possible goods covered by regulatory requirements.

VII. Exchange on best practices

Examples of tools used for presenting the safety issues of some goods were introduced by the EU. It especially mentioned the web platforms RASFF - “Rapid Alert System for Food products” and RAPEX - “Rapid Alert System for dangerous non-food products”. The UPU presented its communication strategy on dangerous goods in the postal stream, which delivered a publicly available universal list of dangerous goods. Some suggestions were made to perform risk management in a collaborative way, between Customs, other government agencies and partners, to ease the detection of unsafe products.

VIII. Presentation and discussion of documents

The Sub-Group discussed the potential working areas for the future.

Diagnosis

A research paper should be prepared to identify concrete risks related to e-commerce and to establish priorities to address them.

Communications

It was suggested to establish a publicly available central platform listing all the goods presenting a safety concern. It was also recommended that Customs administrations (perhaps also postal services) should publish a section on e-commerce on their websites, listing the prohibited/restricted goods together with some recommendations on counterfeited drugs/medication and goods (IPR). A harmonized list of hazardous/dangerous goods should be globally used to ensure that all countries were targeting the same risks appropriately. Some resources were already available, such as the UPU list, to carry this work.

Destruction of seized goods

The Sub-Group estimated that the cost for destruction of seized goods remained an issue to be discussed, even if there was no real solution available at this stage, especially considering the high volume induced by e-commerce.

Risk indicators

The Sub-Group estimated that an exchange of data elements indicators and metrics at global scale was necessary in order to raise the level of detection of unsafe goods.

Safety & Security (Sub-group II)

Recommendations on Next Steps

- With e-Commerce, international trade becomes easily accessible to individuals and micro traders. E-Commerce is specific in that it involves individuals who may be unfamiliar with accuracy requirements and this suggests the increased requirement of public awareness.
- Administrations and stakeholders should strive to raise awareness on goods presenting a safety issue, by making information available on a single access point on their websites in order to educate on existing threats.
- The group did not specifically touch cybercrime as another Working Group was working on this subject. The e-Commerce resulting from illicit trade channels (dark web) should be further defined and understood to distinguish its impact on legitimate e-Commerce channels.
- Customs administrations and postal operators should work together to exchange information for the purpose of targeting and facilitation, with a view to achieving a comparable level to other business models'. Further discussion between WCO and UPU is encouraged as well as the exchange of best practices where practical.
- Stakeholders should identify the risk factors related to safety that are specific to e-Commerce, understanding that the WCO SAFE Framework of Standards remains valid in terms of security. Safety risk factors are not perceived equally in all states. Once safety threat indicators are defined, these should be shared to the extent that administrations are able to improve their risk analysis processes.
- OECD has distributed a survey to its member countries, the results of which will be made available in an upcoming report on e-Commerce and illicit trade. WCO and stakeholders should take note of the results.
- In the postal environment pre-arrival targeting is more difficult or in some cases impossible. With a view to performing this assessment, should data be available under CN23 or other information such as phone number, email, fiscal number, member countries could explore the possibility for such information to be made available for risk assessment. Operational practices exist that exchange of data between post and Customs results in expediting release of shipments.

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II. REPORT REVENUE COLLECTION SUB-GROUP

Co-Chairs of the WGEC sub-group III:

- Suzanne Devallet (France)
- Norm Schenk (ICC)

IX. Introduction to the sub-group “Revenue Collection”

There was a large variety of e-commerce stakeholders represented in the group: Customs administrations, businesses including logistics operators and e-platform(s) - direct/indirect sellers and academia. The group was composed of delegates from Europe, Americas and Asia, hence lacked the perspective of the African countries and the Middle East. However, it allowed a holistic approach by bringing together stakeholders from different areas of expertise to discuss the following topics.

X. Definition of e-commerce

This discussion has been the subject of much debate in other sub-groups as well. From the sub-group III, it came out that it is probably not so relevant to focus on the business model (whether B2B or B2C or C2C) **but more on the characteristics of the parcels**. A firm could be a final consumer and an individual could be considered as an economic operator (liable for duty/VAT) depending on the frequency of his online sales/purchases.

Rather than a definition, sub-group III identified several keywords and challenges:

– *Keywords*: physical goods, retail sales, cross-border shipment, final consumption, commercial exchange, payment (electronic payment?).

Regarding the term “low-value”, it receives very different interpretations across countries. Some would consider “low-value” as being under EUR 22. Some would consider that it is below USD 1000. Focus on “low-value” parcels requires a potential common understanding on the amount below which goods are considered of low-value in the context of import.

– *Challenges*:

- A general challenge is the great variety of channels and business models used in the e-commerce context: platforms vs direct sale, express vs Postal (for the latter: expectations in terms of data collection are different).
- A first specific challenge relates to the identification of the nature of the supply and its value in order to be able to charge the duty and tax (issue of under-valuation) and also the exclusion of parcels that should not be taxed at all (issue of gifts declarations, legitimate or fraudulent). This all boils down to the *reliability* of the data available.
- A second specific challenge relates to the issue of the compliance costs, in particular, for MSMEs (related to the assessment, collection and keeping of data).

For all businesses and transporters who would be required to collect duty/VAT, having to include the duties in order to correctly calculate the VAT/GST in the case where the exemption threshold for Customs duties would also be removed would be an additional difficulty that would be quite substantial.

XI. ***De Minimis* threshold**

The necessity of distinction between the *de minimis* threshold and exemption for duties on the one hand and for VAT/GST on the other hand was discussed.

The consequences and impact of the respective exemptions are very different :

- From a government perspective, an exemption of Customs duties below a certain threshold puts all businesses on a level playing field while an exemption of VAT on import puts local retailer in a less competitive position as compared to offshore businesses. This is the reason why several States seem to be willing to remove the VAT/GST threshold (to level the playing field and remove the competition distortion that penalises their domestic retailers but also to increase the revenue), while there seems to be less appetite for a removal of the Customs duties threshold.
- The business members of the sub-group actually suggested that increasing the *de minimis* would further facilitate cross-border trade and create economic growth. This suggestion was more in the context of Customs duties, but the case was made more generally also for VAT/GST (This position not shared by the Customs members of the sub-group).

XII. **Alternate Revenue Collection Models**

The sub-group dedicated one full day to discuss possible alternative models, however, only a few preliminary conclusions can be drawn at this stage regarding these models.

The sub-group first tried to identify what would be the *priorities* if we were to further investigate alternative collection models:

- From a Customs perspective: more reliable data, preferably before import and efficient (in the sense of fraud-proof and without disrupting trade) and effective (meaning with minimal administrative costs) collection procedures, and ability to cope with the increase of volume.
- From a Business perspective: flexibility to adapt to the different sales channels and business models, clear procedures, and reasonable compliance cost.
- From a Transporters perspective: same keywords that for businesses, except that they have to rely on data provided by businesses (secondary source). This implies risk assessment can be conducted on their side, but then their liability could be limited to what can reasonably be expected from them.

The sub-group then identified what are – *prima facie* – the pros and cons of each alternative models but this is only just the start of the discussion and in the coming months the sub-group intends to refine the assessment.

A chart has been set up to have a first global picture of the advantages/disadvantages of each models:

Models	Pro	Cons	Additional Comments
Intermediaries based models (express or postal carriers)	<ul style="list-style-type: none"> • Bridge between SME's and Customs • Intermediaries can develop better-placed systems to obtain data from traders. • Administrative Impact can remain limited to the costumer. • Flexibility to perform Customs audits/reviews. • Private Sector partner with financial incentive [to reduce the risk of fraud] 	<ul style="list-style-type: none"> • Big volumes of items for postal operators could be a challenge for taxation. • Existence of the <i>de minimis</i> threshold • Undervaluation • Reliable data 	<ul style="list-style-type: none"> • Data accuracy should be considered. • Payments to Customs on regular basis [e.g. once a month] • Concerns about intermediaries be responsible for mis-declarations • Cooperation between all stakeholders • Risk parameters established by Customs into intermediaries processes.
Seller/vendor based models (Single window)	<ul style="list-style-type: none"> • Fill the gaps of those data elements that are now missing/ direct access to resource data 	<ul style="list-style-type: none"> • Difficulties to control data • Customs have to deal with a bigger number of stakeholders. 	<ul style="list-style-type: none"> • Declaration may come after the arrival of goods. • Need to create another system for occasional vendors.

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(23-25 January 2017)

<p>Financial intermediaries based model</p>	<ul style="list-style-type: none"> • Verification of identity of traders is easily obtained. 	<ul style="list-style-type: none"> • Territoriality of VAT/GST is complex. • Shipment data and description of goods may not be available. • Clarity on refund process. 	<ul style="list-style-type: none"> • e.g. PayPal • Third parties may have to be included on this model to obtain all data for risk management purposes. • Model based on revenue collection. Not a holistic approach.
<p>Buyer based model</p>	<ul style="list-style-type: none"> • VAT/GST stays in the country of origin • Narrow burdensome to intermediaries as Customs have direct access to traders • Identification of who is the person that will pay VAT/GST. • Valuation, proof of payment 	<ul style="list-style-type: none"> • Customs have to deal with a huge volume of data. • Challenges and time restrictions as this model will create millions of new importers. 	<ul style="list-style-type: none"> • Several Options of payment can be available • This could be an interesting model for already established traders. For new ones it can create bottlenecks.

XIII. Next Steps

- The sub-group will continue to analyse these different models, and their experiments in different countries (the Australian and EU models, the proposal for a customer collection model by the University Research Laboratory Creatoi Innovation Labs).
- The necessary provisions for each model to be viable in terms of revenue collection could also be studied by the group: there is no perfect model, but several models that could be implemented by the countries, according to their needs and political/economic situations.
- The sub-group will also analyse the possibility to combine the different models.
- The sub-group is also aware that there are some important questions that have not been touched such as refunds. These topics will be discussed during the next sessions of the group in conjunction with the work being done by other sub-groups.

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IV. REPORT MEASUREMENT AND ANALYSIS SUB-GROUP

Co-Chair of the WGEC sub-group IV:

- Jose Anson (UPU)

I. Introduction to the sub-group “Measurement and Analysis”

The measurement and analysis sub-group discussed the work areas that had been identified at the first meeting of the WGEC: big data, stocktaking and analysis of current work, research of e-commerce business models, e-commerce flows and economic benefits, and capacity building (and support for implementation).

The group also discussed the need for a definition of e-commerce for the statistical purposes and other discussions of the WGEC. There was general agreement that the OECD definition can be narrowed, referring to goods only, as per the scope of the WGEC TOR.

II. Priorities and scope

The group agreed that the items needed prioritizing and identified the following as most important to begin work:

1. Measuring e-commerce flows and economic benefits (the what and the why)
2. Stocktaking
3. Business models
4. Big data analytics and its use (predictive modelling, risk assessment, etc...)
5. Capacity building should apply throughout, for every area (this is particularly important for developing countries and transition economies).

The ensuing discussion looked at the kind of data we should aim at measuring, taking into account the scope defined by the WGEC TOR: low-value B2C cross-border e-commerce. C2C and B2B involving SMEs should be further considered in the way we are segmenting our analysis.

It was acknowledged that there is readily available data on some aspects of e-commerce, for example from parcels handled by express operators, or from air cargo advanced screening. Some of this data is already being exploited for risk management purposes, but it was also noted that it is not necessarily being shared with other users.

There is interest in measuring the volume of cross-border e-commerce and its impact on Customs clearance, safety, resources (i.e. staff), and revenue collection. But the sub-group will also need to liaise with the other sub-groups to identify their data needs. There is a sense of urgency to produce some tangible measurements (at least in terms of the big picture trends in e-commerce) which could be useful for risk assessment and facilitation as well as policy formulation/adaptation.

III. Work method

To address the sense of urgency, the group agreed that its work could take a dual approach. First, sharing and analysis of data at a macro level, to identify the main trends, using aggregated data. This would facilitate cooperation from private sector data providers, in terms of preserving commercially sensitive data. The macro approach will also make use of clearly defined data aggregates (by origin/destination), combined with relevant survey data when available. The private sector in particular is an untapped source of potential data, to provide a more complete picture of e-commerce flows worldwide. They could contribute aggregate data on the trade corridors/flows, and eventually transactional data (anonymized).

On a second track, there could be sharing and analysis of data at a micro transactional level; one approach could be through a temporary pilot test agreement (tbd). This would already be an important contribution to moving from guesswork to relatively more accurate measurement.

IV. Challenges

Some challenges were mentioned in the discussions that need to be addressed:

- How to measure items non-declared or not requiring declaration. E-commerce retailers might have this information, but will not provide it because of privacy concerns in some jurisdictions. There is a big gap between having the information and sharing it.
- However, Customs authorities need more transactional data, for example to deal with security concerns, illicit trade (including counterfeit) and cybercrime in general (e.g. trade based money laundering). They should run risk assessment analysis on all these transaction to identify potential threats.
- Choosing the timing for measuring e-commerce flows will also be critical, since these are affected by volatility.
- What constitutes “low-value” as mentioned in the WGEC TOR? The sub-group will have to help determine a common threshold (for statistics purposes only) to apply to all countries for accurate statistical purposes and comparability.

Regarding the identification of business models and best practices, it is more difficult to collect data from Customs declarations to distinguish B2B, B2C or C2C. This information may be relevant for security, tax purposes, supervision, or analysis of business trends, but the manner in which this data could be disaggregated or collected will have to be discussed further.

V. General discussions and exchange on best practices

The Netherlands shared its experience in handling very different information provided by various sources: courier, Post, e-commerce platforms (Amazon, Alibaba, eBay, etc.), and Customs brokers. They suggested that e-commerce measurement could be further split into actors, goods and types of data. Codification of e-commerce transactions from Customs brokers and logistics service providers has helped, but there is still work to recognize such transactions among the large quantities of data in the electronic declaration. Basically, the Netherlands considers all low value courier and postal traffic as e-commerce for which no additional declaration required (above the threshold value an additional declaration is required even if the item is related to an e-commerce transaction). It is also trying to measure the data that is “invisible” to Customs throughout the supply chain.

In China, an e-commerce enterprise needs a license from Customs and to provide logistical, order, and financial data (incentive of tariff reduction). The China model could inspire alternative data collection mechanisms.

In Australia, the vendor collection model will be implemented; this automates revenue collection of Goods and Services Tax, which would be paid by the e-commerce vendors to the Australian taxation office. There is a potential for e-vendors to provide data which could be used for analysis and risk assessment. E-commerce data are regarded as trade statistics, but they also presuppose collaboration between Customs and Tax authorities. Other countries shared their difficulties in measuring, since they don't yet have automated exchanges of information, or there are no institutional agreements to share data between Customs and Post.

On the second day, the sub-group discussed the role of transactional data in risk assessment analyses, as well as how to reach a global picture of international e-commerce flows using more aggregate data. Australia shared its experience and was asked to share the open-source script which they were using for its data risk assessment and analysis. The discussion evidenced that as e-commerce flows increase, so will the need for more checks and the amount of data to be handled. For the Netherlands, for example, "sophisticated" tools and collaboration with universities/researchers are the way ahead in order to handle the growing volume of shipments and data; a risk assessment algorithm applied to shipments can be further informed by information regarding outliers, actual cases of fraud/mistakes, etc.

Regarding the priority area of capacity building, Central Africa expressed capacity building needs in all aspects of e-commerce, but in this particular case there is a need to engage with Customs officials on awareness raising /knowledge sharing of the macro and micro analysis of e-commerce, e-commerce technical aspects, assistance in putting in place automated risk assessment (like the Australians). Transition economies and Central Africa are far behind in terms of automated data collection. This has a limiting effect on the ability to undertake risk management/controls/security. The UNCTAD mentioned the upcoming 'eTrade for All' online platform, which will bring together demands for capacity building on e-commerce from developing countries and the offer from development partners.

The ICAO and UPU presented the preliminary results of its work on big data analysis (looking at international air e-commerce) of e-commerce flows. The results match those of the IPC Survey Report, showing that currently e-commerce flows are dominated by Asia-Pacific and North America, followed by Europe. It would be very interesting to complete the picture of global e-commerce flows by including data from Customs as well as from the private sector. The WCO could examine available data that could complement the ICAO/UPU analysis, for example on staff needed to run Customs clearance and security checks (not granular data). This type of data is where the macro approach and micro approach overlap.

Regarding, the private sector, it was noted that some GEA members have trouble in splitting data by value (i.e. identifying low-value shipments), but they might be able to contribute at aggregate levels. GEA will check back with its members to dig deeper and find out what kind of data would be possible to produce that could be used in a meaningful analysis and/or in a pilot on data aggregation. E-commerce platforms such as Alibaba, Amazon or eBay could also join this effort, and help complete the global picture of e-commerce flows.

It was mentioned that there is a need for Customs and the private sector to agree that certain transactional data is private property to be handled with protocols and assurances to preserve confidentiality. For example, for the US Customs to share data with international organizations there should be a MoU to guarantee confidentiality of the data. At the same time, the private sector understands that this kind of data is necessary for analysis. The private sector could be increasingly open to data cooperation agreements, including tentative or pilot data aggregation exercises, provided that the statistical framework gives assurances of data protection. The sub-group could provide these assurances with respect of the protocols for handling the data, the uses for the data, respect of data privacy, etc.

VI. Next Steps

Some specific tasks were identified for the sub-group's future work:

1. Define low-value, a threshold for statistical purposes.
2. How to measure (is it relevant to measure) beyond *de minimis* or the threshold?
3. Consultation with other sub-groups on their data needs.
4. Define macro-level data and/or indicators that could be produced.
5. Work towards recommendations on how to capture data at the more micro level (transactional data).
6. Recommend a set of measurement models/tools both for the macro and micro approaches and what would the measurement models deliver in terms of indicators, analytical insights and commercial/business trends.
7. Undertake pilot data sharing initiatives with volunteering private sector stakeholders at a macro level...
 - a. What are those players ready to share at a macro level?
 - b. Volumes, values, products, trends? By country? By country-pairs?
 - c. Reference period (one day, one week, one month, one quarter, one year)?
 - d. Identify a pilot country with a profile of highly automated system in postal and Customs data?
8. Establish a calendar to deliver key milestones of the sub-group's work.

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Annex V to Summary Report
WCO WGEC Sub-groups Meetings



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

1 st Face-to-face Meeting WGEC Intersessional Work						
Sub-Groups Meeting	23-24 January 2017	WCO Rooms for each Sub-group	I.	II.	III.	IV.
Plenary Meeting	25 January 2017		Kyoto B	Kyoto A	Arusha (E)	E3.27
Starting Time	9 :30 am					
Plenary Room	Kyoto (B)					
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WCO WGEC Sub-groups Meetings

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WCO WGEN Sub-groups Meetings

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Annex V to Summary Report WCO WGEC Sub-groups Meetings

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Annex V to Summary Report
WCO WGEC Sub-groups Meetings

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