



PERMANENT
TECHNICAL
COMMITTEE – Virtual
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PC0616Eb

Brussels, 9 July 2020.

E-COMMERCE

Compendium of E-Commerce Case Studies

(Item IX.d on the Agenda)

(“C” Item on the Agenda)

SUMMARY

Purpose of document

The purpose of this document is to report on the progress in compiling a first edition of a Compendium of Case Studies on E-Commerce and to seek endorsement thereof.

Action required of the Permanent Technical Committee

The Permanent Technical Committee is invited to :

- examine the draft first edition of the Compendium of Case Studies on E-Commerce;
- endorse it for submission to the next Policy Commission and Council for their endorsement as a living document, in view of its subsequent inclusion in the WCO E-Commerce Package; and,
- encourage Members to update their case studies and to share further case studies, best practices and initiatives for inclusion in the future editions of the Compendium of Case Studies on E-Commerce.

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I. Background

1. The work on collecting Members' case studies on E-Commerce is part of the Work Plan for the Working Group on E-Commerce (WGEC) as approved by the Policy Commission and Council in June 2018. In this context, the WGEC developed two templates for Members' case studies on i) strategy for the implementation of the WCO Framework of Standards on Cross-Border E-Commerce (E-Commerce FoS) and ii) revenue collection approaches. These templates were considered and endorsed by the 5th WGEC Meeting in February 2019 and by the 223rd/224th PTC Sessions in March 2019. In June 2019, when endorsing the E-Commerce Package, the Policy Commission and Council endorsed the two case study templates, which can be accessed at <http://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/frameworks-of-standards/ecommerce.aspx>.
2. In June 2019, the Policy Commission also took note of the first three case studies on revenue collection approaches as submitted by Australia, Brazil and the Eurasian Economic Union (EAEU). The three case studies have been published as part of the E-Commerce Package and can be accessed at http://www.wcoomd.org/-/media/wco/public/global/pdf/topics/facilitation/activities-and-programmes/ecommerce/7_case-studies_revenue-collection_approaches_en.pdf?db=web.

II. Progress in collecting Members' case studies on E-Commerce

3. On 26 August 2019, the Secretariat sent a letter inviting all WCO Members to submit case studies on the implementation of the E-Commerce FoS and on revenue collection approaches. As of 15 April 2020, ten Members have submitted case studies on their respective strategies for implementation of the E-Commerce FoS. Four Members joined Australia, Brazil and the EAEU in submitting case studies on revenue collection approaches.
4. During the February 2020 WGEC Meeting, the Secretariat provided an update on the number of case studies received and the plans to compile them in a Compendium of Case Studies on E-Commerce to be submitted to the Spring 2020 PTC for endorsement. Furthermore, Brazil and Korea presented their respective case studies to the WGEC.
5. The Secretariat prepared a draft Compendium by compiling the case studies on the E-Commerce FoS implementation and on revenue collection approaches as submitted through 15 April 2020. The draft first edition of the Compendium is appended hereto for endorsement by the PTC.
6. Following the endorsement by the PTC, and subsequently by the Policy Commission and Council, the first edition of the Compendium of Case studies on E-Commerce will be included in the WCO E-Commerce Package and will replace the document outlining the case studies of Australia, Brazil and the EAEU, as these have also been included in the Compendium.
7. As Members are implementing the E-Commerce FoS in a phased manner based on their national priorities, specificities, internal procedures and resource availability, the Secretariat is fully aware that the submitted case studies would evolve over time. In order to keep the Compendium up to date, the Secretariat plans to invite Members on a regular basis (once a year) to update their case studies and/or to submit further case studies and Members' working examples. Based on the input received, the Secretariat will prepare future editions of the tool that will be submitted to the PTC for endorsement.

8. The Compendium of Case Studies on E-Commerce can support the WCO Membership with practical examples of how individual Members address priority issues such as exchange of advance electronic data, facilitation, safety, security and revenue collection (including *de minimis* levels). The information included in the Compendium can supplement certain annexes to the E-Commerce Package, such as the “Reference Datasets for Cross-Border E-Commerce” and the “Revenue Collection Approaches” documents.
9. During the 227th/228th PTC Sessions the Delegate of Thailand submitted an explanation about the Customs procedure for express consignments and requested that the submitted information be added to the Thai Customs case study included in the draft first edition of the Compendium. The annex to the current b) version of document PC0616 outlines the Compendium with the addition requested by Thailand to the Thai Customs case study.

III. Conclusion

10. The Permanent Technical Committee is invited to :
- examine the draft first edition of the Compendium of Case Studies on E-Commerce as outlined in the annex hereto;
 - endorse it for submission to the next sessions of the Policy Commission and Council for their endorsement as a living document, in view of its subsequent inclusion in the WCO E-Commerce Package; and,
 - encourage Members to update their case studies and to share further case studies, best practices and initiatives for inclusion in the future editions of the Compendium of Case Studies on E-Commerce.

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