Secretariat note on the role of Customs in fragile and conflict-affected situations

The note is the Secretariat analysis of the current situation. It has not gone through the approval process of the WCO working bodies and therefore does not necessarily represent the views of the WCO Members.

In 2015, the WCO Policy Commission adopted the Punta Cana Resolution, which affirmed the critical role of Customs in national security policies, in response to the increase in terrorist attacks around the world. Since then, the WCO Security Programme has supported capacity-building efforts of Customs administrations against different kinds of terrorist threats. In 2018, the WCO, representing Customs administrations, joined the Global Coordination Pact against Terrorism, together with the United Nations (UN) Secretary General, alongside 36 UN entities and INTERPOL.

In 2016, the WCO launched a research programme on "Fragile Borders" dedicated to the role of Customs in border areas affected by armed violence and in post-conflict situations. This research programme was conducted with the support of Members and in partnership with bilateral and international donors. It broadened the notion of security to its economic and fiscal dimensions, beyond technical responses to terrorist risks. The programme provided a broader view on the role of Customs in the relationship between security and border economy, cross-border trade and taxation practices, competition between states and non-state armed groups in fragile areas and the restoration of administration in post-conflict situations.

Due to this programme, the WCO has assisted fragile and conflict-affected states (FCS). FCS are receiving increasing attention since 2020 with the definition of new strategies by partner organizations such as the World Bank (WB), the International Monetary Fund (IMF) and the Organization for Economic Cooperation and Development (OECD). The IMF estimates that approximately one billion people in the world are directly affected by situations of fragility and conflict. These situations jeopardize the achievement of the Sustainable Development Goals set by the United Nations. They spill over the national borders and grow into regional and sometimes political crises between states, beyond the countries directly affected by the conflict, and cause global social and economic distress.

WCO research in this area initially focused on African countries, particularly the Sahel and East Africa, and countries in the North Africa and Middle East, where the vast majority of violence and conflict has been concentrated up until 2022. Through its publications, it has contributed to making the economics of the border and the role of Customs in insecure areas better reflected in academic research that supports donor action. This work has led to the development of national recommendations and accompanied the genesis of a regional training course dedicated to borders and fragility in the Sahel. More recently, the technical

recommendations were synthesized in a WCO publication on MENA Customs experience and practices in fragile or post-conflict situations\(^2\).

**Concepts related to fragility in the Customs context**

The concept of *fragility* covers different situations where states and economies are insufficiently robust to cope with different risks. The definition is therefore broad; the donor list of countries in a situation of fragility or affected by conflicts includes economies whose small size makes them sensitive to economic shocks. At the WCO, since the Small Island Economies are subject to special treatment, the notion of fragility is limited to its links with armed violence. Within this framework, Customs can operate in three types of situations of fragility.

(i) The country faces a security risk due to its proximity to countries that are in a security crisis or post-conflict situation and do not fully control the security of their borders.

(ii) The country faces the continued or sporadic presence of armed groups, state or non-state, in one or more of its border areas; these groups often operate in or from at least one neighboring country, affect the border economy, and prevent or disrupt the normal functioning of Customs.

(iii) The country is in a post-conflict situation, a national crisis has occurred which has led to the failure or weakening of the State and therefore of Customs throughout the country, especially in the border areas.

In these contexts, the WCO mobilizes the following additional concepts to better capture the Customs perspective on situations of fragility.

The *border economy* is the economic counterpart of the notion of border security. It includes all actors, formal and informal, and their relationships, engaged in cross-border activities: merchants, freight forwarders, bankers, government officials, elected officials, military, drivers and transport actors, municipalities operating border markets, as well as smugglers, guides, private escorts, local militias and other armed groups, and local populations who may facilitate and profit from the storage, passage, and concealment of goods.

*Fragile borders* are border areas where conflicts and violent incidents generate a context of insecurity affecting the border economy. More generally, the authority of the State is contested in these areas. States and armed groups compete over fiscal, economic and political power to organize the movement of people and goods. This notion of fragile borders makes it possible to clarify the issues of insecurity by making more the specificities of borders as zones of operation for State and non-State actors more explicit. This qualification is preferred to that of "fragile states" which does not take into account the local nature of armed violence. Indeed, a state may not be fragile, but zones of insecurity may appear on the margins of the national territory.

*Post-conflict contexts* are situations of particular fragility where the country is in a transition between the end of armed violence and the reconstruction of stable governance and economy. This concept currently applies mainly to countries where governmental and administrative structures have been particularly affected.

\(^2\) *Customs, Security and Fragility: Practices and Recommendations from the North Africa, Near and Middle East Region (June 2022)* is available from the WCO at [research@wcoid.org](mailto:research@wcoid.org).
The specificities of border areas in situations of fragility and conflict
and state responses3

Borderlands are particular areas encapsulating armed violence, due to internal state conflicts, transnational terrorist groups, and conflicts between states. In many cases, border areas have seen the gradual growth of armed groups whose military action and political influence have spread inland and to neighboring countries.

In North Africa and the Middle East, insecurity is developing mainly in three types of economic zones: borders, capital cities, and oil production areas. In sub-Saharan Africa, and in the Sahel in particular, armed groups prefer to use border areas for their development and operational activities. In Europe, the resurgence of inter-state conflicts also places border areas at the center of political, economic and social agendas.

In most situations of armed violence, border areas have specific characteristics compared to the hinterland. Below are some of observations on these characteristics while recognizing that there are variations from the country to country.

**Persistence of cross-border trade despite armed violence**

Cross-border trade persists despite insecurity. On the one hand, apart from cases where the border was closed by the authorities, the flow of goods continues either through Customs offices or outside them. The closure of an office results in the redirection of trade flows to other offices and to less guarded parts of the border in the form of smuggling.

On the other hand, there is concentration of trade to those actors who have the financial and social capacity to absorb the risk and additional costs associated with changing trade routes. They are often big trading actors who could adapt to the new security constraints. They may direct their investments away from insecure border regions, resulting in the reduced share of cross-border trade and the economic opportunities for the related border communities. In other cases, the big traders may transform formal activities into informal ones and smuggling, which could be more profitable under such circumstances. As a consequence, there is a significant risk that a "rent" economy will emerge at the border, monopolized by a small number of actors.

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Chronic underinvestment in fragile border areas

The policies of major donor institutions and governments, in spite of their good intentions, may have had a negative impact on the security of border areas that receive little attention in allocating investment. Investment in a limited number of major transit corridors could ignore existing transit routes in border regions with minor economic flows and small consumption.

Customs presence in these areas might be made limited, due to the lack of recognition of the role of Customs in security, often combined with the scarce resources of Customs. However, these sometimes minor flows represent a relatively large amount of wealth locally. Non-state actors, including smugglers and armed groups could exploit this situation to the detriment of the population. In some cases, armed groups in these economically minor border areas could gradually grow into the source of national and international crises.

Tolerance towards informality

Where cross-border trade is an important source of income for the population, local authorities may decide to tolerate informal trade to gain “social peace”. Accordingly, Customs field staff could accept local tolerance for the flow of licit goods in order to preserve a form of short-term "social peace" in avoiding rebellions, and even grant tax and Customs exemptions to former rebels in order to facilitate their integration into society.

While this minimal or derogatory management of Customs rules might be meant to offer political compromise for social stability, it could potentially have negative effects of damaging the legitimacy of the State, encouraging corruption and monopoly, and thus worsening local inequalities.

Complexity of governance

In situations of insecurity, the governance of border areas requires a high level of cross-border cooperation, both between national state actors and between state actors on each side of the border. This cooperation is rarely implemented in an effective and sustainable manner in combating smugglers and armed groups operating across borders.

This border cooperation is sometimes seen as creating competition between services. Despite the strong economic dimension of the border, Customs has more often a minor position in national security systems. Moreover, the state agencies operating in border areas (army, police, national guard, gendarmerie, Customs, water and forest agencies) often have no coordination mechanism. Moreover, coordination is complex when the roles of the different forces are no longer clearly defined. The risk - observed in the field - is that Customs officers are mobilized by the army as a "backup force," which is very detrimental to trust-based relations between Customs and local economic actors. Conversely, it is sometimes observed that the functions of controlling goods are devolved to the military and not to Customs.

Governance and the restoration of the state are thus made more complex when there is no longer a clear delimitation between the action of civilian forces such as Customs and that of security forces such as the police and the army, when the latter supplant the former rather than ensure their security.

Security responses not well adapted to the border economy

When insecurity is installed, state responses often take forms based on blocking or restricting movement. These may be temporary: curfews, temporary closures of border points, prohibition of certain modes of transport, compulsory transshipment of goods at the border, and an increase in roadblocks.
State responses sometimes result in a hardening or even a militarization of the border, in addition to temporary measures, through the establishment of no-go zones, the erection of "walls" (walls, fences, trenches) or the closure of border points. This channeling of flows through a reduced number of passageways increases the pressure of facilitation and control on the Customs authorities present at the few border points that remain open.

State security responses therefore generally have a cost for economic actors whose activity is based on the movement of people and goods. The lack of coordination between state services can increase these costs. These restrictive measures are less tolerated when security services are perceived as vulnerable to corruption, thus making security measures costly and ineffective.

In these circumstances, there is a high risk that border populations might disaffect the state in favor of non-state actors, such as armed groups who play a social and economic role instead of the state.

**Specific issues related to humanitarian aid and the flows of refugees**

In addition to the issues of localized insecurity in border areas, the delivery of humanitarian aid in crisis zones raises specific problems when aid must cross a border.

Humanitarian actors are often faced with complex border formalities, which add costs and delays and can be particularly damaging in the case of shipments of time sensitive products, such as medicines and medical equipment, food and perishable goods.

The complexity of these formalities is due to several factors: the lack of dedicated procedures for humanitarian shipments, the lack of collaboration and coordination between different national authorities and the absence of an administrative focal point for humanitarian actors, the multiplicity of actors when two governments claim authority over the national territory, the temporary closure of border points in case of threats of attacks on Customs posts, international sanctions and the difficulty for humanitarian actors to be exempt from them.

Although Customs is not the primary authority for the movement of people, the massive flow of refugees in times of conflict also raises Customs challenges related to controls passengers and their luggage, which require Customs to adapt quickly, particularly by increasing the number of staff assigned to the relevant border crossing points.

From a Customs perspective, humanitarian aid issues are not limited to the core issue of speedy cross-border delivery. Misappropriation of humanitarian aid (resale on the domestic market) or undue use of exemption (eligibility of non-governmental organization (NGO) with humanitarian aims or use of recognized NGO status beyond the pre-defined limits) raise management problems for Customs. The risks can be both fiscal (loss of revenue) and economic (unfair competition with importers of the same food products for example, and contraction of the national economic output).

Another concern is the quality assurance and quarantine of imported goods for aids, including medicines, medical supplies and food. Humanitarian aid usually benefits from simplified procedure in this regard. However, this could pose health risks when these drugs are sold without original packaging and therefore, without the means to determine the drug’s origin, expiration, and directions for use.
Weakened state legitimacy

The legitimacy of the state is a key factor in the occurrence of security crises and in post-conflict situations. Customs contribution to this legitimacy is generally quite limited and could have been done better.

First, there may be fiscal and political competition between the state (Customs as a tax collector) and armed groups. Trade in goods is the easiest economic activity for both armed groups and states to tax. In some cases, armed groups replace Customs at checkpoints in areas they take control of, thus perpetuating an identical mode of taxation for economic actors. Terrorist groups often back up their taxation with political, moral or religious rhetoric about the inefficiency and corruption of the fiscal state, which provides a more directly understandable framework of legitimacy for the population than state taxation. Being more violent than Customs, these groups impose a discipline on their tax collectors that sometimes makes them more efficient and predictable than public administrations. The same violence, combined with precise knowledge of the local populations, also sometimes makes them more fiscally fair by taxing only the local economic elites.

In some areas, armed groups are seen as trade facilitators when they force roadblocks and Customs and police posts out of border areas as they do not have to enforce compliance of trade with national laws. Armed groups also have little difficulty policing theft and petty crime, as they are able to easily cross borders to catch offenders and recover their catch and often conduct their activities without legal constraints.

Second, the way Customs conduct their activities can contribute to weakening the legitimacy of the state. This legitimacy is particularly affected when the fight against fraud is directed towards the smuggling of basic necessities instead of focusing on what fuels the conflict (arms, ammunition, bulk cash). In addition, increasing security pressure on illicit goods smuggling increases the risk for smugglers who may then choose to move illicit products with higher yields per trip, such as weapons, ammunition, and drugs.

Third, corruption plays an important and obvious role in the loss of state legitimacy, but its impact is increased in situations of fragility and conflict. In fragile border areas, corruption has both political and economic effects. When security measures are applied, they take the form of increased controls or physical checks. Facilitating the clearance against bribes to avoid these controls has disastrous effects on the legitimacy of the state, as corrupt officials are perceived to be taking advantage of insecurity to enrich themselves. Conversely, corruption of officials increases the legitimacy of smuggling and fuels political discourse against the state.

Finally, in general, corruption is a powerful ideological leverage for armed groups inspired by religious extremism. It provides them with a general ideological framework to equate all forms of corruption, be it official corruption, political corruption, and link it to democratic governance, thereby legitimizing their political offer of alternative forms of governance.

Post-conflict situations

Although they share many similarities with border areas affected by insecurity, post-conflict situations are unique in several ways.

First, the administration is often materially weakened by the destruction of Customs and transport infrastructure. Customs is no longer present throughout the country and, when its network and IT infrastructure have been affected, it can no longer automatically process trade operations. Border crossing processes are slowed down, the administration's fiscal capacity is reduced, the risk of corruption increases and the administration's analytical capacity is
reduced because the low level of digitalization of operations produces little data that can be easily exploited, at the very moment when governments most need analytical and forecasting capacity to build their public policies.

Second, the administration is weakened in terms of human resources by losing civil servants numerically together with institutional know-how, exacerbated by the diminished opportunities to attend to their duties and gain experience. Moreover, the post-conflict political processes do not necessarily benefit Customs technically. For example, national reconciliation processes may force Customs to integrate former rebels or militants. While these processes have a political logic, Customs face the challenge of preserving its technical culture, administrative unity and political neutrality. These are challenges which they are not necessarily prepared or resourced for.

Third, possible redirection of trade flows as a result of conflicts compels Customs to redeploy Customs resources with economic and logistical considerations. It often involves strong coordination between different ministries and private actors, often entrenched in vested interests.

Finally, post-conflict situations create a complexity specific to the intervention of donors and international organizations. The interventions of external actors are not always coordinated, nor do they take into account the specificities of Customs. Security policies are often a priority for donors in rebuilding the state, even though fiscal policies are now increasingly considered crucial by donors. Moreover, the weakening of Customs during the period of crisis may encourage the other internal security forces or military to take over some of its roles and responsibilities. The challenge for Customs would be to retain or recover these roles to ensure their implementation with appropriate technical knowledge.

Thus, in some cases, there is a risk that Customs will be assimilated to territorial surveillance forces and that external financial support will support a redeployment of Customs at the borders that does not correspond to a fiscal or economic rationale, but only to a security or police rationale, for example, to fight against illicit migration. These post-conflict situations therefore require Customs to have a clear vision and strategy to propose to donors, consistent with the fiscal, economic and security missions of Customs.

An increased role for Customs in fragile and post-conflict situations

The security responses of states are therefore often poorly adapted to the economy of border areas and to the prevention and management of the crises that arise there. By virtue of their missions, at the interface of the economic and security spheres, Customs must better contribute to national security policies and to the restoration of the state in situations of fragility and conflict.

Maintaining and regulating cross-border trade vis-a-vis insecurity

Customs offices and outposts should be considered as critical state infrastructure in fragile border areas and maintained wherever there is cross-border trade.

Customs ensures equal access to cross-border trade opportunities, and prevents the emergence of rent-seeking behavior through equal application of the rules of transparency and competition, based on legal - not moral, ethnic, cultural or local patronage - grounds.

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4 For detailed content on these points, see the publication "Customs, Security and Fragility: Practices and Recommendations from the North Africa, Near and Middle East Region" (June 2022).
In addition to its mission to regulate trade, Customs offices are part of a non-exclusively repressive presence of the state. In fragile border areas, Customs offices enhance the value of the borderlands in which they are located, attracting traders through the protection of goods that they can provide in their protected enclosures. In some countries, offices and outposts are places of social interaction, and in some desert areas they even offer additional services (drinking water, telephone, food, etc.) and benefit in return from intelligence shared by border communities.

Moreover, the establishment or reopening of a Customs office at the border can also respond to the political will to support the economic resilience of a fragile neighboring country, for example by providing basic necessities and medicines. Maintaining a good trade relationship with more fragile or crisis-affected neighbours can be seen as a policy of preventing security threats, often at a lower cost than building and maintaining a wall.

However, Customs presence must be integrated into the local security system. The maintenance, installation or reconstruction of offices must take into account economic flows, as well as existing security arrangements and the positioning of defence and security forces. In addition, the organization of offices in fragile border areas must incorporate procedures and technologies that protect infrastructure and personnel and have the protection of internal security forces or the military.

**Ensuring a fiscal mission in budgetary and political dimensions**

Regardless of the level of Customs contribution into the national budget, securing support for Customs fiscal function is crucial in restoring and improving state fiscal capacity in the fragile and post-conflict situations.

The first objective is budgetary. Customs revenue is the easiest to collect, making Customs a key fiscal player when state capacity is reduced by conflict. Moreover, in a post-conflict situation, several factors make Customs a relatively simple fiscal administration to reinstall: a high level of Customs standardization through regional tariffs; the existence of technical standards such as WCO tools and the Harmonized System; a limited number of computerized Customs clearance systems available on the market or from international organizations and their similarities in terms of configuration and features; and the relative simplicity of Customs taxation and collection in general compared to domestic taxes.

The second objective is political. Customs contributes to the legitimacy of the state through the application of fair taxation and tax equality. In a post-conflict context or where the state legitimacy is weak in borderlands, the fairness of fiscal policies is of paramount importance. Tax and Customs policies should help to reduce inequalities, for example by mitigating inequalities among economic operators or by providing fiscal alternatives (special Customs regimes) to revenues extracted from import of basic necessities. In the context of fragility, the political effects of taxation on state legitimacy are at least as important as its budgetary effects.

**Fighting fraud and corruption**

Customs plays a critical role in shaping the perception of state corruption and therefore the legitimacy of state. On the one hand, Customs can be a showcase for good governance by applying the relevant international standards and programs that are based on best practices. On the other hand, Customs could be perceived as corrupted and undermine trust in the public sector and legitimacy of state, especially when corruption is widespread in the society or when local insecurity conditions mean that the central administration has less control over its operational services. Customs fraud could be viewed associated with corruption in Customs because corrupting Customs officers is often a safe way to commit fraudulent activities.
Fighting fraud in fragile situations should also be seen as a policy objective. It should be linked to the fight against corruption and national security, sometimes more than being a budgetary objective, since revenue potential is relatively low in these areas. Fight against fraud breaks the links of corruption, supports the state in its role as a fair regulator and tax collector, and strengthens the fundamental principle of equality before the tax.

**Targeting Customs controls on sources of insecurity**

From a security perspective, three types of illegal trafficking in goods can be distinguished:

- smuggling of prohibited goods generally critical for the operations of armed groups or sometimes associated with them, such as arms, ammunition and narcotics;
- smuggling of legal commodities that are critical to the operations of armed groups but that either i) were the subject of small-scale trafficking that generated activity and income for border populations prior to the security crisis, including vehicles (like motorcycles, for example), fuel, gold and other precious metals, excise goods (cigarettes and alcohol), bulk cash and currencies, or ii) are necessary for the daily economic life like fertilizers that can be used for Improvised Explosive Devices (IED);
- smuggling of legal goods, including basic necessities consumed by border populations.

Customs controls in fragile border areas must be measured against their effects on the population. The population, like Customs officers, differentiates between the different regimes of illegality, between the smuggling of basic necessities and that of drugs or weapons. It is necessary to target products that are prohibited or critical for the operations of armed groups. For other types of trafficking, which often predate security crises, it may be preferable to adopt a gradual approach during periods of fragility, in order to continue to collect revenue and encourage informal traders to accept the taxation of an increasing share of their activities. This is preferable to the harsher approach of an undifferentiated level of control, which may lead legal traders and smugglers to turn to smuggling illicit goods, because it would be more profitable given the increased risks they take. A level of control that is too stringent can also quickly lead to disruptions in the supply of fragile border areas; this was observed in the control of fertilizer movement, which was too rigid and caused temporary tension on the national market, threatening agricultural production.

However, the tolerance of local Customs services to small-scale trafficking in legal products must be monitored by the central administration in order to avoid the split of huge commercial quantities into small tolerated quantities, by big traders, to prevent the development of corruption and to be able to assess real social benefits for the population. It is therefore strongly recommended that this "social management" of informal flows be based on studies and rigorous quantitative monitoring of the evolution of flows and actors, and that controls focus above all on short supply chains (when the number of actors involved is reduced) and when the gains are not redistributed among the population.

As with the fight against fraud and corruption highlighted above, Customs control must serve political objectives that contribute to the legitimacy of the state in fragile border areas. Thus, with the exception of specific goods critical to armed groups, it is not particular products that should be targeted but import/export systems that aim at creating rent within the border economy and redistributing little wealth to the population.

In conflict or post-conflict situations, Customs controls may have to be adapted. On the one hand, at the national level, control policies, including ex-post or enterprise control, may be relaxed or suspended to promote economic recovery. Similarly, tax policies should be modified
to exempt businesses from some or all taxes in order to maintain economic activity at the acceptable level. A close monitoring of the economic and fiscal impacts is necessary to assess the fiscal costs-social benefits ratio. On the other hand, Customs has to monitor restrictions/sanctions on import, export and transit and make this information immediately available to the relevant border offices and to operators using electronic Customs clearance platforms. Customs may therefore have to step up their export controls, particularly on agricultural or energy products, an area in which they are often less prepared. Finally, Customs seizures may be re-distributed to the military warehouses for the use by the defence forces.

**Strengthening intelligence and analytical capabilities**

Customs are encouraged to leverage their intelligence capacity to better cooperate with security services and to invest in their analytical capabilities to advise the political authorities.

On the one hand, intelligence is crucial in the fight against armed groups, especially when they recruit from border communities, or when border areas are so large and permeable to trafficking that it is impossible for security forces to maintain a continuous presence.

Human intelligence is often harnessed by Customs to combat fraud. Customs officers are in contact with information vectors such as traders and transporters. In this respect, in insecure areas, Customs intelligence can also be used for security purposes. For example, information on the presence of armed groups, possible tolls and informal roadblocks on the other side of the border or in areas where the state has little presence can be collected and shared.

In addition, Customs has transaction-level data on trade, collected during its procedures and investigations. This data is often unused for security purposes. Customs is therefore encouraged to cooperate better with intelligence services, in particular by informing them about the possibilities offered by Customs data for security analysis and by exchanging more information on security threats linked to cross-border trade.

On the other hand, the analytical capabilities of administrations are critical in fragile and post-conflict situations. In post-conflict situations, Customs must issue and contribute to analyses to support evidence-based policy-making in economic, trade, and fiscal matters. This may include analysis of import and export dependencies, the effects of the crisis on trade and revenue, monitoring fiscal and economic effects of official development assistance and humanitarian aid, reconfiguration of trade sectors and commodity flows, and forecasting fiscal policies.

In situations of insurgency or rebellion at the borders, armed groups carry political messages against the presence and actions of the state. Taxation and cross-border trade are key elements shaping life in border regions. Data on the border economy, social and cultural composition of border areas, and transport and trade practices, which can be collected and analyzed by Customs, assist in building a situational picture in a border area from different socio-economic perspectives. This assessment can be used for effective decision-making and to counter the social and economic grip of the border communities by the armed groups. Data-driven analysis supports policy-making and discourse and helps deconstruct and reverse the narratives of armed groups.
Facilitating humanitarian aid and refugee flows

Many standards exist for the facilitation of Customs procedures. It is essentially a matter of mobilizing them together to make the facilitation of humanitarian shipments a priority. Customs can thus adopt different measures, including but not limited to:

- creating a special declaration for humanitarian aid (which also allows for specific follow-up for subsequent controls),

- mobilizing all the facilitation measures in force in other areas for the specific area of humanitarian aid,

- establishing corridors for humanitarian aid at specific border crossing points to avoid travel and trade congestion,

- enhancing inter-agency cooperation at the border and with the neighbouring country by developing a set of measures at the national and local levels, that include alignment of working hours, adjustment of certain procedures, temporary cancellation or deferral of certain types of controls etc.

- setting up a focal point service to answer questions from humanitarian aid actors who may be associations that are not specialized in logistics and are not familiar with national import or export conditions or even with procedures specific to humanitarian aid,

- dedicating resources to transparency (publishing all relevant information – requirements, prohibitions and restrictions, list of operational Customs posts with indication of available facilities and possible specialization, working hours, etc…),

- exempting refugees from all kinds of taxation.

These measures are effective under four conditions:

- as many of these measures as possible are taken together, so that the passage of humanitarian aid is not slowed down by a segment of the procedure that has been ignored;

- Customs should take into account the volume, often massive, over a short period of time, of humanitarian aid and refugee flows by reacting with agility and temporarily assigning extra personnel to the few crossing points used for the passage of humanitarian aid and refugee movements;

- Customs on both sides of the border must agree on and implement the same level of facilitation;

- Customs is part of the national level coordination that identifies the needs of the affected population and establishes all relevant requirements and procedures for importation of the essential goods and equipment needed.

**Role of the WCO**

The WCO will continue to provide fragile and conflict-affected Members with a specific support in several ways:

i) Urge national political authorities to integrate Customs into security policies as members of national committees dedicated to security and intelligence and to invest in infrastructure, equipment and training for Customs officers in fragile border areas and post-conflict situations.

ii) Advise donor agencies to support Customs presence, infrastructure, and capacity in fragile border areas and to prioritize the redeployment and strengthening of Customs in post-conflict situations.

iii) Provide technical and policy expertise to Members in fragile, conflict or post-conflict situations, including: providing evidence-based assessment of the situation of the administration, helping the administration to develop an evidence-based strategy to restore its role and respond to the logistic and economic changes due to the crisis, advising the administration on the specificities of organization, recruitment, equipment, intelligence, training and cooperation in fragile and post-conflict situations, developing a specific capacity building programme for Customs operating in fragile borderlands.

iv) Deliver technical training to improve the detection and control of illicit goods and chemical precursors used by the armed groups.

v) Develop knowledge, policy and technical expertise, based on field research and cooperation with Members, and the exploration of innovative technologies useful in insecure contexts, including data analysis, use of Artificial Intelligence to improve border control and security, and geospatial technologies, and transfer this knowledge in the form of guides and training modules.

vi) Identify the gaps with regard to the specific role of Customs in relief to humanitarian crises caused by conflict situations, and update WCO tools and instruments to better integrate the specificities of fragile and conflict-affected situations.

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6 For detailed content on these points, see the publication "Customs, Security and Fragility: Practices and Recommendations from the North Africa, Near and Middle East Region" (June 2022).