

**MEMORANDUM OF UNDERSTANDING  
FOR  
CO-OPERATIVE ACTIVITIES  
BETWEEN  
THE WORLD CUSTOMS ORGANIZATION (WCO)<sup>1</sup>  
AND  
THE ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT (OECD)**

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<sup>1</sup> Established in 1952 as the Customs Co-operation Council.

## **Background**

On 19 April 2016, the WCO and the OECD (collectively the “Parties” and individually a “Party”) signed a Memorandum of Understanding (hereinafter the “MoU”) to improve understanding of the economic and social impacts of illicit trade and public revenues, and to recommend actions that strengthen relevant regulatory and public governance frameworks. Due to changes regarding the increase of the areas of co-operation since 2016, the Parties agree to sign the present MoU to ensure the continuity of the collaboration between them.

## **Article 1**

### **Purpose of the Memorandum of Understanding**

- 1.1 This MoU between the WCO and the OECD sets out the terms and conditions for co-operation between the Parties to improve understanding of the economic and social impacts of illicit trade and public revenues, and to recommend actions that strengthen relevant regulatory and public governance frameworks.
- 1.2 Any activities conducted by the Parties under this MoU are subject to their inclusion in the Parties’ respective programmes of work and budgets and to the availability of funds. They shall be carried out in accordance with their respective rules and practices.

## **Article 2**

### **Areas of Co-operation**

- 2.1 The collaboration of the Parties will focus on a number of substantive areas, which will include, but not be limited to, customs-tax co-operation including customs valuation and transfer pricing, communication and co-operation on areas of mutual interest, such as sustainable trade, and charting different forms of illicit trade, commercial fraud and corruption. Illicit trade and commercial fraud, includes, but is not limited to: trade in counterfeit goods, minerals and other restricted or prohibited commodities; money laundering and financial crime; and origin, classification and valuation fraud.
- 2.2 The Parties recognize each Party’s competency and complementary nature of the work and will endeavour not to replicate or duplicate one another’s work in order to save resources of the secretariat and the members of the Parties.

## **Article 3**

### **Forms of Co-operation**

- 3.1 The Parties may co-operate by various means, which will include, but not be limited to:
  - Contributing to the development of public policies and supporting regulatory and governance frameworks that are of common interest to both Parties.

- Joint research on projects.
  - Co-organisation of joint events and workshops, including those for tax and customs officials.
  - Exchange of datasets and statistics notably for the purpose of WCO and OECD analysis and publications. The WCO datasets may be shared in accordance with the WCO's Customs Enforcement Network ("CEN") Policy.
  - Joint publication of policy reports.
  - Joint participation in relevant capacity building activities and expert meetings.
  - Support in dissemination of relevant instruments of both Parties.
- 3.2 To co-ordinate and facilitate the co-operation, an Informal Advisory Group (the "Group"), composed of a maximum of eight (8) experts nominated by each Party, will be established. The Group will discuss the relevant upcoming activities of both Parties, and develop the draft outline for joint activities and work. The Group will meet at least once a year, until the termination of this MoU.

#### **Article 4**

##### **Contributions of the Parties**

Both Parties will contribute to the co-operative activities in one or more of the following ways:

- Providing research capacity on joint projects.
- Providing policy advice and experts in the areas of illicit trade and informal trade practices, associated customs enforcement and risk management practices, revenue collection, supply chain security, trade facilitation, integrity, performance measurement and customs-tax co-operation, including customs valuation and transfer pricing.
- Event hosting.
- Providing statistics, in particular :
  - relevant statistics from the WCO's CEN database; the Parties agree to frame these sharing through Data Sharing Agreements ("DSAs") to be signed by the Parties, in accordance with the WCO's CEN Policy and with the OECD rules and policies; and
  - statistics from relevant OECD research, statistics and database, in accordance with the OECD's data-sharing policies.

For the purpose of this contribution, the Parties regularly inform each other on their respective research, statistics and database through the Group meetings.

#### **Article 5**

##### **Intellectual Property**

- 5.1 The Parties recognise the importance of protecting and respecting intellectual property rights. This MoU does not grant the right to use any work created outside the framework of this MoU, of which one Party is the author or holds the intellectual property rights.

- 5.2 Any work created within the framework of this MoU of which one Party is the author or holds the intellectual property rights will remain the sole property of that Party, with the other Party having a licence to use that work for the purposes of this MoU, unless otherwise agreed by the Parties.
- 5.3 Intellectual property rights over any joint work created by the Parties' collaborative activities under the MoU of which both Parties are the authors will be jointly held by the Parties. Each of the Parties may use and reproduce this work separately, subject to an appropriate acknowledgement of the other Party's contribution to the work and provided that each Party will seek the written consent of the other before granting any licence to a third party. Without prejudice to the above, any joint publication will be subject to a separate written agreement by the Parties.

## **Article 6**

### **Disclosure**

- 6.1 The Parties may disclose to the public this MoU and information with respect to activities carried out under this MoU in accordance with the Parties' relevant policies.
- 6.2 Any sharing of confidential information between the Parties will be subject to their respective policies and procedures relating to the disclosure of confidential information. Each Party will take appropriate action to protect confidential and/or classified information of the other Party.

## **Article 7**

### **Responsibility**

- 7.1 Each Party will be responsible for its activities and for its staff members, including for their acts and omissions. In particular, a Party will not be liable for any damage or injury suffered or caused by the other Party or that other Party's staff.
- 7.2 However, if a damage or injury arises out of or results from the actions carried out by one Party (the "First Party") (or by its staff), the First Party will hold the other Party and its staff harmless from any resulting claim or damages.

## **Article 8**

### **Entry into force and duration**

Upon signature by both Parties, this MoU shall enter into effect retroactively as of 18 April 2021 for an initial term of five (5) years (the "Initial Term"). At the end of the Initial Term, this MoU may be renewed by the Parties for further periods, subject to a review of the results of the collaborative activities.

## **Article 9**

### **Name, marks, logos**

Neither Party may use the name, marks or logos of the other Party without the prior written consent of the other Party. Upon termination of this MoU, the using Party shall immediately discontinue any and all use of the other Party's name, marks and logos.

## **Article 10**

### **Status of the Parties**

Nothing in or relating to this MoU shall be deemed a waiver of any of the privileges and immunities of the Parties as international organizations and/or their officials.

## **Article 11**

### **Key Points of Contact**

Each Party designates below its representative with overall responsibility for implementing this MoU, including responsibility for formulating work plans for activities to be undertaken pursuant to it:

For the WCO: Mr. Maurice Adefalou, IPR, Health & Safety Programme manager, Compliance and Facilitation Directorate

For the OECD: Piotr Stryszowski, Senior Project Manager, Trade and Agriculture Directorate

## **Article 12**

### **Legal Force**

The implementation of this MoU does not create any legal rights or obligations between the Parties. The Parties shall collaborate in good faith, in order to meet the aims hereby introduced, from which they will mutually benefit.

## **Article 13**

### **Amendments and settlement of disputes**

- 13.1 This MoU may be amended by mutual consent expressed in writing between the Parties at any time. The Parties will consult with each other with respect to the amendments to this MoU at the request of either of the Parties.
- 13.2 Any dispute between the Parties regarding the interpretation and/or fulfilment of this MoU shall be settled amicably through consultations or by such other means as the Parties may mutually agree.

**Article 14**

**Termination**

- 14.1 The MoU may be terminated by either Party by providing three (3) months' prior written notice to the other Party.
- 14.2 In such a case, the Parties will agree, as appropriate, on the steps to ensure that the activities initiated under the MoU are brought to a prompt and orderly conclusion.

Done in two (2) originals.

For the WCO

Kunio Mikuriya  
Secretary General  
Date

Signature 24/10/2023



For the OECD

Mathias Cormann  
Secretary General

Date 24/10/2023

Signature

