

## WCO Framework of Standards on Cross-Border E-Commerce – Key Performance Indicators (July 2022)

For each indicator, please provide:

- an assessment of your country’s progress to implement the Standard, in accordance with the implementation scale below.
- responses to the capacity-building questions that correspond to your country’s assessed implementation level for that indicator, and
- if applicable, responses to the additional information that is requested under each Standard.

Level*	Monitoring
1	<p><b>Not applicable</b></p> <p>WCO Member has no intention to implement the Standard</p>
2	<p><b>Not implemented (with issues)</b></p> <p>WCO Member intends to implement the Standard, but is facing difficulties to move forward with implementation</p>
3	<p><b>Progressing with implementation</b></p> <p>WCO Member is currently considering measures to implement the Standard and/or testing options</p>
4	<p><b>Finalising implementation</b></p> <p>WCO Member has developed measures to implement the Standard and is working through legislative, administrative and/or operational processes to operationalise those measures.</p>
5	<p><b>Implementation complete</b></p> <p>WCO Member has developed and implemented the Standard</p>

Level*	Capacity Building
1	<ul style="list-style-type: none"> <li>• Why has your country decided not to implement this Standard?</li> </ul>
2	<ul style="list-style-type: none"> <li>• What difficulties is your country facing to implement this Standard?</li> <li>• How could capacity building assist you to overcome these difficulties?</li> </ul>
3	<ul style="list-style-type: none"> <li>• What steps has your country taken to develop measures to implement this Standard (e.g. internal policy development, public consultations, testing/trials)?</li> <li>• Has your country faced difficulties in developing measures to implement this Standard?</li> <li>• If yes, how could capacity building assist you to overcome these difficulties?</li> </ul>
4	<ul style="list-style-type: none"> <li>• What measures have your country developed to implement the Standard?</li> <li>• What processes (legislative, administrative or operational) is your country administering to implement the Standard?</li> <li>• Is your country facing difficulties in implementing this Standard?</li> <li>• If yes, how could capacity building assist you to overcome these challenges?</li> </ul>
5	<ul style="list-style-type: none"> <li>• How does your country implement the Standard, and how often will it be reviewed or evaluated?</li> <li>• What lessons has your country learned in implementing this Standard?</li> </ul>

\* Country’s implementation level

**STANDARD 1: Legal Framework for Advance Electronic Data**

*A legal and regulatory framework should be established for requiring advance electronic exchange of data between relevant parties involved in the E-Commerce supply chain, and Customs administrations and other relevant government agencies to enhance facilitation and control measures, taking into account applicable laws, inter alia, those related to competition (anti-trust), and data security, privacy, protection, ownership.*

**Monitoring and capacity building**

**Indicator 1.1:** Has your country implemented a legal and regulatory framework that requires advance electronic exchange of data?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 1.2:** Do you have competition (anti-trust) laws (or other administrative arrangements) that are applicable to the advance electronic exchange of data?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 1.3:** Do you have laws (or other administrative arrangements) on data security, privacy and protection that are applicable to the advance electronic exchange of data?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 1.4:** Do you have laws (or other administrative arrangements) that deal with issues of ownership that are applicable to the advance electronic exchange of data?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

<b>Indicator</b>	<b>Response</b>
The percentage of items that include electronic data transmitted to Customs authorities compared to total items (electronic-based and paper-based)	
The percentage of advance data submission (i.e. pre-arrival/pre-departure) versus after arrival/departure.	

**STANDARD 2: Use of International Standards for Advance Electronic Data**

*Relevant WCO and other international standards and guidance should be implemented in accordance with national policy, in an effective and harmonized manner, to facilitate the exchange of advance electronic data.*

**Monitoring and capacity building**

**Indicator 2.1:** Does your Customs administration apply the WCO Data Model to Advanced Electronic Data?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 2.2:** Does your Customs administration implement other international standards or guidance (e.g. WCO-UPU Guidelines on Electronic Advance Data) to facilitate the exchange of advance electronic data?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

Indicator	Response
Number of data elements mapped with the WCO Data Model	
The version of the WCO Data Model that is used to manage cross-border E-Commerce shipments	

**STANDARD 3: Data Quality**

*Customs administrations should work with E-Commerce stakeholders and other relevant government agencies, as appropriate, to improve the timeliness, completeness and accuracy of advance electronic data with a view to supporting robust and effective risk management techniques and facilitate legitimate trade in E-Commerce goods.*

**Monitoring and capacity building**

**Indicator 3.1:** TBD

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

Indicator	Response
TBD	

**STANDARD 4: Risk Management for Facilitation and Control**

*Customs administrations should develop and apply dynamic risk management with advanced technologies that are specific to the E-Commerce context to identify goods and shipments that present a risk.*

*Customs administrations should develop and apply dynamic risk management techniques that are specific to the E-Commerce context to identify shipments*

**Monitoring and capacity building**

**Indicator 4.1:** Does your Customs administration apply risk-management techniques that are specific to E-Commerce shipments?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

Indicator	Response
What risk management techniques does your customs administration apply to cross-border E-Commerce shipments?	

**STANDARD 5: Use of Non-Intrusive Inspection Technologies and Data Analytics**

*Customs administrations should use data analytics and screening methodologies in conjunction with non-intrusive inspection equipment, across all modes of transportation and operators, as part of risk management, with a view to facilitating cross-border E-Commerce flows and strengthening Customs controls.*

**Monitoring and capacity building**

**Indicator 5.1:** Does your Customs administration use screening methodologies in conjunction with non-intrusive inspection equipment as part of risk management?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 5.2:** Does your country use data analytics on cross-border E-Commerce shipments for risk management purposes?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 5.3:** Does your Customs administration use screening methodologies across all modes of transportation?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 5.4:** Does your Customs administration use screening methodologies across all E-Commerce operators?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

<b>Indicator</b>	<b>Response</b>
Annual number of seizures on cross-border E-Commerce shipments as a result of non-intrusive inspection	
Percentage of cross-border E-Commerce shipments that are subject to non-intrusive inspection	
Annual number of seizures on cross-border E-Commerce shipments as a result of data analytics	
Percentage of total cross-border E-Commerce shipments that have been seized as a result of data analytics	



**STANDARD 6: Simplified Clearance Procedures**

*Customs administrations, working in coordination with other relevant government agencies as appropriate, should establish and maintain simplified clearance formalities/procedures utilizing pre-arrival processing and risk assessment of cross-border E-Commerce shipments, and procedures for immediate release of low-risk shipments on arrival or departure. Simplified clearance formalities/procedures should include, as appropriate, an account-based system for collecting duties and/or taxes and handling return shipments.*

**Monitoring and capacity building**

**Indicator 6.1:** Has your Customs administration established and maintained simplified formalities and procedures?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 6.2:** Does your Customs administration apply procedures for immediate release of low-risk shipments?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 6.3:** Does your country use an account-based system for collecting duties and/or taxes?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 6.4:** Does your country use an account-based system for handling return shipments?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

<b>Indicator</b>	<b>Response</b>
Percentage of cross-border E-Commerce shipments cleared by simplified formalities/procedures	
Average clearance time of low-risk cross-border E-Commerce shipments	
Percentage of cross-border e-commerce shipments that are released immediately upon arrival/departure	
Percentage of duty collection through an account-based system	
Percentage of returns processed through an account-based system	

**STANDARD 7: Expanding the Concept of Authorized Economic Operator (AEO) to Cross-Border E-Commerce**

*Customs administrations should explore the possibilities of applying AEO Programmes and Mutual Recognition Arrangements/Agreements in the context of cross-border E-Commerce, including leveraging the role of intermediaries, to enable Micro, Small and Medium-sized Enterprises (MSMEs) and individuals to fully benefit from the opportunities of cross-border E-Commerce.*

**Monitoring and capacity building**

**Indicator 7.1:** Does your Customs administration allow intermediaries such as e-commerce platforms, e-vendors, e-marketplaces, Custom brokers, express operators, postal operators to become AEO?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 7.2:** Does your Customs administration make provisions and have procedures for intermediaries as AEOs to process shipments from MSMEs to benefit from AEO treatment?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 7.3:** Does your Customs administration apply Mutual Recognition Arrangements/Agreements in the context of cross-border E-Commerce?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

Indicator	Response
Number of E-Commerce operators with AEO status	
E-Commerce operators with AEO status as a percentage of total AEOs.	
Number of MRAs with other customs authorities that can be applied in the context of cross-border E-Commerce.	

**STANDARD 8: Models of Revenue Collection**

*Customs administrations, working with appropriate agencies or Ministries, should consider applying, as appropriate, various types of models of revenue collection (e.g., vendor, intermediary, buyer or consumer, etc.) for duties and/or taxes. In order to ensure the revenue collection, Customs administrations should offer electronic payment options, provide relevant information online, allow for flexible payment types and ensure fairness and transparency in its processes. Models that are applied should be effective, efficient, scalable, and flexible, supporting various business models and contributing to a level playing field for and among the various E-Commerce stakeholders.*

**Monitoring and capacity building**

**Indicator 8.1:** Does your country apply a different type of revenue collection model (e.g. vendor, intermediary, buyer or consumer, etc.) to cross-border E-Commerce transactions for duties and/or taxes?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 8.2:** Does your Customs administration offer electronic payment options, provide relevant information online and/or allow for flexible payment types?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 8.3** If your country applies more than one revenue collection model to cross-border E-Commerce transactions, can E-Commerce stakeholders choose which model it can use to pay duties and/or taxes?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

<b>Indicator</b>	<b>Response</b>
Which revenue collection model(s) does your country apply to duties and/or taxes that are collected in the context of E-Commerce?	
Percentage of revenue collected from cross-border E-Commerce shipments under the model(s)	
Number of cross-border E-Commerce shipments covered under the model(s)	
Cross-border E-Commerce shipments covered under the model(s) as a percentage of total shipments	

**STANDARD 9: De Minimis**

*When reviewing and/or adjusting de minimis thresholds for duties and/or taxes, making fully informed decisions based on specific national circumstances.*

**Monitoring and capacity building**

**Indicator 9.1:** Does your country apply a de minimis threshold for duties and/or taxes to cross-border E-Commerce shipments?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 9.2:** Does your country maintain a framework that ensures any decisions to review and/or adjust de minimis thresholds will be fully informed by specific national circumstances?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

Indicator	Response
Percentage of cross-border E-Commerce shipments that are below the de minimum threshold	
Value of de minimis threshold (or, if applicable, de minimis thresholds)	
Does your country apply different de minimis thresholds to duties and taxes?	

**STANDARD 10: Prevention of Fraud and Illicit Trade**

*Customs administrations should work with other relevant government agencies to establish procedures for analysis and investigations of illicit cross-border E-Commerce activities with a view to prevent and detect fraud, deter the misuse of E-Commerce channels and disrupt illicit flows.*

**Monitoring and capacity building**

**Indicator 10.1:** Does your Customs administration cooperate with other relevant government agencies to support analysis and investigations of illicit cross-border E-Commerce activities?

Monitoring	
Implementation level	

Capacity Building	
Response to questions	

**Indicator 10.2:** Does your country have procedures that support joint operations on cross-border E-Commerce activities across government agencies to successfully detect fraud, deter the misuse of E-Commerce channels and disrupt illicit flows?

Monitoring	
Implementation level	

Capacity Building	
Response to questions	

**Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

Indicator	Response
Details of intergovernmental/joint operations on cross-border E-Commerce shipments	



**STANDARD 11: Inter-Agency Cooperation and Information Sharing**

*Governments should establish cooperation frameworks between and among various national agencies through relevant electronic mechanisms including Single Window, as appropriate, in order to provide cohesive and coordinated response to safety and security risks stemming from cross-border E-Commerce, thus facilitating legitimate trade.*

**Monitoring and capacity building**

**Indicator 11.1:** Do you have an electronic mechanism to cooperate with other national agencies, to support a cohesive and coordinated response to safety and security risks stemming from cross-border E-Commerce?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

Indicator	Response
Percentage of cross-border E-Commerce shipments that are cleared through an electronic mechanism (e.g. single window)	

**STANDARD 12: Public-Private Partnerships**

*Customs administrations should establish and strengthen cooperation partnerships with E-Commerce stakeholders to develop and enhance communication, coordination and collaboration, with an aim to optimize compliance and facilitation.*

**Monitoring and capacity building**

**Indicator 12.1:** Does your Customs administration have a cooperation mechanism that includes private E-Commerce stakeholders?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 12.2:** Is your Customs administration pursuing a specific work plan, agenda item or engagement strategy with private E-Commerce stakeholders on E-Commerce issues?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

Indicator	Response
Annual number of meetings/conferences/committees between Customs and E-Commerce stakeholders	
Number of cooperation partnerships between Customs authorities and private E-Commerce stakeholders	

### STANDARD 13: International Cooperation

Customs administrations should expand Customs cooperation and partnerships to the cross-border E-Commerce environment in order to ensure compliance and facilitation.

#### **Monitoring and capacity building**

**Indicator 13.1:** Is your Customs administration working with foreign Customs authorities (including through informal arrangements and established partnerships) specifically on cross-border E-Commerce?

Monitoring		Capacity Building	
Implementation level		Response to questions	

#### **Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

Indicator	Response
Annual number of international meetings and/or conferences attended by Customs that includes discussion on cross-border E-Commerce	
Number of countries with a partnership on cross-border E-Commerce	

**STANDARD 14: Communication, Public Awareness and Outreach**

*Customs administrations should make consumers, the public and other stakeholders aware of the regulatory requirements, risks and responsibilities associated with cross-border E-commerce through comprehensive awareness raising, communication, education and outreach programmes.*

**Monitoring and capacity building**

**Indicator 14.1:** Has your Customs administration established public awareness raising, communication, education and outreach programmes relating to cross-border E-Commerce?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

Indicator	Response
Annual number of awareness raising, communication, education and outreach programmes for consumers on cross-border E-Commerce	
Annual number of awareness raising, communication, education and outreach programmes for industry on cross- border E-Commerce	

**STANDARD 15: Mechanism of Measurement**

*Customs administrations should work with relevant government agencies in close cooperation with E-Commerce stakeholders to accurately capture, measure, analyse and publish cross-border E-Commerce statistics in accordance with international statistical standards and national policy, for informed decision making.*

**Monitoring and capacity building**

**Indicator 15.1:** Has your country established, in close consultation with E-Commerce stakeholders, an ability to capture, measure, analyse and publish cross-border E-Commerce statistics?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Indicator 15.2:** Does your country use international statistical standards to capture, measure, analyse and publish cross-border E-Commerce statistics, including the WCO Data Model and United Nations International Merchandise Trade Statistics: Concepts and Definitions 2010 (IMTS2010)?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

Indicator	Response
Frequency of publication of official statistics on cross-border E-Commerce	

**STANDARD 16: Explore and Leverage Technological Developments and Innovation**

*Customs administrations in collaboration with other relevant government agencies, the private sector and academia, should explore innovative technological developments and consider whether these developments can contribute to more effective and efficient control and facilitation of cross-border E-Commerce.*

**Monitoring and capacity building**

**Indicator 16.1:** Has your Customs administration adopted innovative technological developments specifically relating to cross-border E-Commerce?

Monitoring		Capacity Building	
Implementation level		Response to questions	

**Additional Information**

If your country has implemented the Standard (whether fully or partially), please provide further information below:

Indicator	Response
Details of new innovative technological developments implemented since the adoption of the Framework of Standards.	
Details of innovative technological developments that have been tested and/or trialled (including technological developments that have not resulted in a new solution)	

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