



Brussels, 27 January 2015.

WCO RECOMMENDATIONS

Situation Regarding Acceptances of WCO Recommendations

(Item XIII on the Agenda)

Introduction

1. The WCO, since its establishment, has promoted various types of international instruments to encourage harmony and uniformity among its Members. Amongst the most practical instruments for securing the highest degree of harmonization are the WCO Recommendations. WCO Members, members of the United Nations and its specialized institutions, and Customs or Economic Unions may formally accept any WCO Recommendation.
2. To date, the WCO has adopted more than 70 Recommendations. However, most WCO Members have not accepted many of those. For instance, there are 20 Recommendations that have been accepted by fewer than 10 Members, and 3 Recommendations with no acceptances at all.
3. The level of acceptance of WCO Recommendations was discussed at the 72nd Session of the Policy Commission, held in December 2014. The Policy Commission took note of the current situation, which was deemed to be disappointing, and suggested that the reasons for the relatively low level of acceptance of many WCO Recommendations be identified.

WCO Recommendations : Nature and procedures

4. Normally, a Recommendation is an instrument devoid of binding force and its recipients are not obliged to accept it. It is not the Recommendation in itself that creates the binding effect. Acceptance of the Recommendation by Members or other organizations may create the binding effect. A WCO Member which accepts a Recommendation is

implicitly committed to implementing its provisions, insofar as possible. Members should not accept a Recommendation if they are unwilling to implement its main objectives.

5. WCO Recommendations are usually developed/discussed in the relevant WCO technical Committee(s), prior to their adoption by the Council. By way of example, the PTC has examined draft Recommendations concerning Customs procedures, information technologies and Customs duties. The Enforcement Committee has discussed Recommendations related to compliance and enforcement. The situation regarding acceptances of Recommendations is reported to the relevant WCO Committees on a regular basis. When a new Recommendation is adopted by the Council, the practice is that the WCO Secretariat sends letters to all WCO Members to encourage them to accept the Recommendation.
6. On the procedural side, once Members have finalized national procedures depending on their individual national legislation, Customs administrations simply have to notify the Secretary General of the WCO, in writing, that they accept a given Recommendation, and specify the date and conditions of its application.
7. The above-referenced procedures for WCO Recommendations have been established by the WCO Members and Secretariat for many years.

Possible reasons for low level of acceptance

8. It is not easy to identify the reasons why so many Members do not accept WCO Recommendations. However, the following possible reasons can be put forward as a means of facilitating discussions on this matter.
 - (1) Legal nature of WCO Recommendations is unclear;
 - (2) Procedures and requirements for developing a new Recommendation are unclear;
 - (3) Procedures and requirements for accepting Recommendations are unclear;
 - (4) There is no tangible benefit of officially accepting Recommendations;
 - (5) The older Recommendations are outdated;
 - (6) Domestic procedures and requirements are too complicated;
 - (7) Awareness-raising activities are insufficient.

Action Required

9. Members are invited to take note of the current situation regarding the acceptance of Recommendations, as shown in the Annex to this document.
10. Members are invited to discuss possible reasons for the low level of acceptance of WCO Recommendations.

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Situation Regarding Acceptances of WCO Recommendations

(27 January 2015)

The attached tables show the position as regards acceptances of the Recommendations concerning the Permanent Technical Committee, grouped as follows:

- A. Recommendations designed to promote co-operation between Customs administrations;
- B. Recommendations designed to secure uniformity in practices as regards duty-free admission or the repayment or remission of duties;
- C. Recommendations Concerning Transport, Travel and Tourism;
- D. Recommendations concerning computers;
- E. Recommendations related to Compliance and Enforcement
- F. Other recommendations

Caption:

* Non-Member country.

** Status akin to WCO membership

+ Recommendation accepted.

x Recommendation applied (but not formally accepted).

(+) or (x) Recommendation accepted or applied, subject to reservation.

Members who have not accepted any Recommendation in the table are not included therein.

MEMBER, STATE OR CUSTOMS TERRITORY	A. Recommendations designed to promote co-operation between Customs administrations				B. Recommendations designed to secure uniformity in practices as regards duty-free admission or the repayment or remission of duties								
	Customs question International level (1956)	Information Document (1963)	Revenue Status of goods (1963)	Technical co- operation (1981)	Goods not conforming to contract (1957)	Tax-free shops (1960)	Goods destroyed or lost (1962)	Transfer of residence (1972)	Shortages (1962)	Reimported goods(1967)	Gift consignments (1968 amended 1978)	Relief consignments (1970)	Products imported for testing (1972)
Algeria	+	+	+	+	+	+	+		+	+	+	+	+
Argentina										(+)			
Australia	+	+	+	+	(+)	+	(+)	(+)	+				
Austria	+	+			+	+	+	(+)	+	+	+		+
Barbados				+								+	
Belgium	(+)	+	+	+	(+)	+	+	+	+	+	+		
Benin												+	
Bulgaria				+	+	+	+		+	+		+	
Burkina Faso		+			+					+			
Burundi												+	
Cameroon												+	
Canada	+		+		+		+	+	+	+	(+)	+	(+)
Côte d'Ivoire	+				+	+	+	(+)		+			
Cyprus	+	+			+	+	+		+	+		+	
Czech. (Rep.)	+	+		+			+					+	+
Denmark	+	+			+	+	+	(+)	+	(+)	+	+	+
Egypt	+	+	+			+				+			
Finland	+	+		+	+	+		(+)	+	+	+	+	+
France	+	+	+	+	+	+	+	+	+	+	+		
Germany	+	+		+	+	+	+	+	+	+	+		+
Ghana													
Greece	+	+	+							+		+	

MEMBER, STATE OR CUSTOMS TERRITORY	A. Recommendations designed to promote co-operation between Customs administrations				B. Recommendations designed to secure uniformity in practices as regards duty-free admission or the repayment or remission of duties								
	Customs question International level (1956)	Information Document (1963)	Revenue Status of goods (1963)	Technical co- operation (1981)	Goods not conforming to contract (1957)	Tax-free shops (1960)	Goods destroyed or lost (1962)	Transfer of residence (1972)	Shortages (1962)	Reimported goods(1967)	Gift consignments (1968 amended 1978)	Relief consignments (1970)	Products imported for testing (1972)
Guyana												+	
Hungary				+	+	+	+	+	+	+		+	
India									+		(+)		
Indonesia	+				+								
Iran	+	+	+			+	(+)					+	
Ireland	+	+	+	+	+	+	+	+	+	+	+	-	(+)
Israel	+	+	+		+	+	+	(+)	+	+	(+)	+	+
Italy	+	+		+		+				(+)		+	
Japan	+	+			+	+	+	(+)	+	+	+	(+)	
Kenya	+				+	+		+	+				
Korea (Rep. of)	+												
Lebanon		+					+		+				
Lesotho	+		+		+	+	+	+	+	+	(+)	+	+
Lithuania				+									
Luxembourg	+	+	+		(+)	+	+	+	+	+	+		
Macau, China													
Madagascar												+	
Malta		+				+				+	(+)	+	
Mauritania													
Mauritius												+	+
Netherlands	+	+		+	(+)	+	+	+	+	+	+		
New Zealand	+	+	+	+	+	+	+	(+)	+	(+)	+	+	
Nigeria			+	+	+	+	(+)		+	(+)			

MEMBER, STATE OR CUSTOMS TERRITORY	A. Recommendations designed to promote co-operation between Customs administrations				B. Recommendations designed to secure uniformity in practices as regards duty-free admission or the repayment or remission of duties								
	Customs question International level (1956)	Information Document (1963)	Revenue Status of goods (1963)	Technical co- operation (1981)	Goods not conforming to contract (1957)	Tax-free shops (1960)	Goods destroyed or lost (1962)	Transfer of residence (1972)	Shortages (1962)	Reimported goods(1967)	Gift consignments (1968 amended 1978)	Relief consignments (1970)	Products imported for testing (1972)
Norway	+	+			(+)	+	+	(+)	+	+		+	+
Pakistan	+	+	+			+	(+)	(+)	+	(+)	(+)	(+)	+
Poland				+									x
Portugal	+	+	+	+		+	+			(+)	+	+	+
Romania		+	+								+		
Russian Federation											(x)		
Rwanda	+		+		+	+	+	+	+				
Senegal				+						+			
Serbia	+				+	+					+		
Slovakia	+						+				+		+
Slovenia		+					+				+		
South Africa	+		+		(+)	+	+	(+)	+	+	(+)	+	(+)
South Sudan													
Spain	+	+	+	+	+	+	+	(+)	+	+	(+)	+	+
Sri Lanka													
Sudan								(+)					
Sweden	+	+			+	+	+	+	+	+	(+)	+	+
Switzerland	+	+		+	(+)		+	+	+	+	+	+	+
The Former Yugoslav Republic of Macedonia	+		+		+	+						+	
Togo													+
Tunisia									+		+		
Turkey	+	+		+								+	

MEMBER, STATE OR CUSTOMS TERRITORY	A. Recommendations designed to promote co-operation between Customs administrations				B. Recommendations designed to secure uniformity in practices as regards duty-free admission or the repayment or remission of duties								
	Customs question International level (1956)	Information Document (1963)	Revenue Status of goods (1963)	Technical co- operation (1981)	Goods not conforming to contract (1957)	Tax-free shops (1960)	Goods destroyed or lost (1962)	Transfer of residence (1972)	Shortages (1962)	Reimported goods(1967)	Gift consignments (1968 amended 1978)	Relief consignments (1970)	Products imported for testing (1972)
United Kingdom	+	+			+	+	+	+	+	(+)		(+)	
United States	+	+	+	+	(+)		+	(+)	+		+	+	+
*Equatorial Guinea												+	
**European Union				+									
TOTAL	40	34	22	24	34	36	34	29	33	33	26	40	22

C. Recommendations Concerning Transport, Travel and Tourism																	
MEMBER, STATE OR CUSTOMS TERRITORY	Radio and television vans (1955)	Radio and television vans (1977)	Radio and television broadcasting equipment(1985)	Provisions on international trains (1960)	Registered baggage(1962)	Customs seals (1968)	Flat rate (1968)	Dual-channel system at airports (1971)	Dual-channel system at seaports (1972)	Lighters (LASH-type vessels)(1972)	Application of ITI Convention (1973)	Special equipment transport radio-active materials(1977)	Links between transit systems (1982)	Acceptance of ATA Carnet (1992)	Acceptance of CPD Carnet (1992)	API and PNR (2012)	Container Security Devices (2013)
Algeria							+	+		+			+				
Australia		(+)					(+)			+		(+)		+		+	
Austria		+		+	+		+	+		+		+	+	X	X		
Belgium	+		+	+	+	+	(+)	+	+				+	X			+
Bosnia and Herzegovina																	(+)
Brazil													+				
Bulgaria	+			+										+	+		
Burkina Faso							+										
Cameroon												+					
Canada										+			+	+			
Cape Verde																	+
Chile						+											
Congo (Democratic Republic of the)																	+
Côte d'Ivoire	+				+												
Croatia														+			+
Cyprus		+						+				(+)		+			+
Czech. (Rep.)			+	+	+	+							+	+			
Denmark		+		+	+					+		+		+			

MEMBER, STATE OR CUSTOMS TERRITORY	C. Recommendations Concerning Transport, Travel and Tourism																
	Radio and television vans (1955)	Radio and television vans (1977)	Radio and television broadcasting equipment(1985)	Provisions on international trains (1960)	Registered baggage(1962)	Customs seals ('1968)	Flat rate (1968)	Dual-channel system at airports (1971)	Dual-channel system at seaports (1972)	Lighters (LASH-type vessels)(1972)	Application of ITI Convention (1973)	Special equipment transport radio-active materials(1977)	Links between transit systems (1982)	Acceptance of ATA Carnet ('1992)	Acceptance of CPD Carnet (1992)	API and PNR (2012)	Container Security Devices (2013)
gypt	+																
Finland		+			+			+	+	+		+	+	+	+		
France		+	(+)	+	+		+	+	+			+	+	+			
Germany		+	+	+	+	+	+	+	+	+		+	+	+	+		
Ghana																	
Greece	+			+	+			+					+	+			
Hungary		+						+									
India								+	(+)								
Indonesia	+																
Iran								+					+				
Ireland		+					(+)	+	+			+		+			
Israel		+					(+)	+									
Italy	(+)			+	+		(+)						+				
Japan		+				+	(+)			+						+	
Kazakhstan																+	
Kenya								+									
Lesotho		(+)					(+)	+					+				
Lithuania					+								+	+			+
Luxembourg	+			+	+	+	(+)	+									
Madagascar								+	+								+
Malta	+					+	(+)	+						+			
Mauritius														+			
Morocco																	+
Netherlands		+	+	+	+	+	+	+	+	+		+	+				

MEMBER, STATE OR CUSTOMS TERRITORY	C. Recommendations Concerning Transport, Travel and Tourism																
	Radio and television vans (1955)	Radio and television vans (1977)	Radio and television broadcasting equipment(1985)	Provisions on international trains (1960)	Registered baggage(1962)	Customs seals ('1968)	Flat rate (1968)	Dual-channel system at airports (1971)	Dual-channel system at seaports (1972)	Lighters (LASH-type vessels)(1972)	Application of ITI Convention (1973)	Special equipment transport radio-active materials(1977)	Links between transit systems (1982)	Acceptance of ATA Carnet ('1992)	Acceptance of CPD Carnet (1992)	API and PNR (2012)	Container Security Devices (2013)
New Zealand		+				+	+			+		+					+
Nigeria							(+)	+									
Norway		+	+	+	+			+	+	+		+	+				
Pakistan		+		+	+	+	+	+				+	+				
Poland			+		+					X			+				
Portugal		+			+	+	(+)	+		+		+		+	+		
Romania	+			X				+									
Russian Federation																	+
Rwanda	+																
Serbia		+		+	+												
Slovakia				+	+	+											
Slovenia					+									+			
South Africa		(+)		+			(+)	+		+			+				
Spain		+		+	+	+	+	+	+	+		+					
Sweden		+	+	+	+			+	+	+		+		+			
Switzerland		+	+	+	+	+	+	+			+	+	+	X	X		
Syrian Arab Republic																+	
The Former Yugoslav Republic of Macedonia	+																
Togo										(+)							

MEMBER, STATE OR CUSTOMS TERRITORY	C. Recommendations Concerning Transport, Travel and Tourism																
	Radio and television vans (1955)	Radio and television vans (1977)	Radio and television broadcasting equipment(1985)	Provisions on international trains (1960)	Registered baggage(1962)	Customs seals (1968)	Flat rate (1968)	Dual-channel system at airports (1971)	Dual-channel system at seaports (1972)	Lighters (LASH-type vessels)(1972)	Application of ITI Convention (1973)	Special equipment transport radio-active materials(1977)	Links between transit systems (1982)	Acceptance of ATA Carnet (1992)	Acceptance of CPD Carnet (1992)	API and PNR (2012)	Container Security Devices (2013)
Tunisia							(+)						+				
Turkey		+											+	+		+	
Ukraine																	+
United Kingdom		+				+	(+)	+	+	+		+	+	+			
United States		+				+	(+)			+		+				+	+
Vanuatu																+	
** European Union			+		+								+	+	+		
TOTAL	12	25	10	20	24	16	25	29	12	19	1	18	25	25	7	7	13

D. Recommendation concerning computers											
MEMBER, STATE OR CUSTOMS TERRITORY	Good declarations processed by computer (1996)	Code for data elements (1996)	UN/EDIFACT rules (1990)	UNTED (1990)	CCC/IIATA Standards (1988)	Advance Information (1993)	WCO Data for UN/EDIFACT message (1995)	Use of world wide web sites (1999)	WCO Data Model (2004)	Unique Consignment Reference (2009)	Dematerialization of Supporting documents (2012)
Algeria		(+)									
Australia		(+)									
Austria		+									
Barbados											+
Belgium		+									
Brazil		(+)									
Cameroon						+					
Canada	+	+									
Czech. (Rep.)			+	+			+				+
Finland		(+)									
France		+									
Germany		+									
Iran		(+)									
Lithuania		+									
Netherlands		+									
New Zealand	(+)	(+)									
Norway		(+)									
Pakistan		(+)									
Poland		+									
Saudi Arabia											+
Senegal		+									
South Africa		+									
Sweden		(+)									
Switzerland		+	+	+	+						+

D. Recommendation concerning computers											
MEMBER, STATE OR CUSTOMS TERRITORY	Good declarations processed by computer (1996)	Code for data elements (1996)	UN/EDIFACT rules (1990)	UNTED (1990)	CCC/IIATA Standards (1988)	Advance Information (1993)	WCO Data for UN/EDIFACT message (1995)	Use of world wide web sites (1999)	WCO Data Model (2004)	Unique Consignment Reference (2009)	Dematerialization of Supporting documents (2012)
Tunisia	+	(+)									
United Kingdom		(+)	+								
United States	+	(+)						+			+
Zimbabwe		(+)									
** European Union		+									
TOTAL	4	25	3	2	1	1	1	1	0	0	5

E. Recommendations related to Compliance and Enforcement

MEMBER, STATE OR CUSTOMS TERRITORY	Mutual administrative assistance (5 December 1953)	The pooling of information concerning commercial fraud (8 June 1967)	The spontaneous exchange of information on illicit trafficking in narcotic drugs and psychotropic substances (8 June 1971)	The pooling of information concerning Customs fraud (22 May 1975)	Action against Customs fraud relating to containers (15 June 1983)	The development of co-ordinated enforcement and intelligence operations aimed at identifying and intercepting concealed illicit drugs (13 June 1985)	Action against Customs valuation fraud (22 June 1988)	The need to develop more effective Customs controls aimed at the prevention of international trade in IPR infringing goods (21 June 1994)	Bilateral agreement on mutual administrative assistance (21 June 1995)	Transnational organized crime (18 June 1997)	Action against illicit cross-border movement of nuclear and hazardous material (including their wastes) (19 June 1997)
Algeria	+	+			+						
Argentina	+	+									
Australia	+	+	+	+	+	+					
Austria	+	+	+		+						
Azerbaijan											
Belgium	+	+	+	+							
Bulgaria	+				+						
Cameroon		+		+			+				
Canada	+	+	+	+		+		+			
China											
Côte d'Ivoire		+	+								
Cyprus	+	+	+	+	+	+	+				
Czech. (Rep.)	+	+	+		+			+			
Denmark	+	+	+	+							
Egypt	+	+									
El Salvador											
Estonia											

E. Recommendations related to Compliance and Enforcement											
MEMBER, STATE OR CUSTOMS TERRITORY	Mutual administrative assistance (5 December 1953)	The pooling of information concerning commercial fraud (8 June 1967)	The spontaneous exchange of information on illicit trafficking in narcotic drugs and psychotropic substances (8 June 1971)	The pooling of information concerning Customs fraud (22 May 1975)	Action against Customs fraud relating to containers (15 June 1983)	The development of co-ordinated enforcement and intelligence operations aimed at identifying and intercepting concealed illicit drugs (13 June 1985)	Action against Customs valuation fraud (22 June 1988)	The need to develop more effective Customs controls aimed at the prevention of international trade in IPR infringing goods (21 June 1994)	Bilateral agreement on mutual administrative assistance (21 June 1995)	Transnational organized crime (18 June 1997)	Action against illicit cross-border movement of nuclear and hazardous material (including their wastes) (19 June 1997)
Finland	+	+	+	+							
France	+	+	+	+	+			+			
Georgia											
Germany	+	+	+	+	+						
Greece	+	+	+	+	+						
Guinea											
Haiti					+						
Iceland	+										
India	+		+								
Indonesia											
Iran	+	+	+	+	+						
Ireland	+	+	+	+							
Israel	+	+	+		+	+					
Italy	+	+		+	+						
Japan	+	+	+	+							
Kenya			+								
Korea (Rep.)	+	+	+	+							
Kuwait							+				
Latvia											

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Lebanon											
Lesotho	+	+	+		+	+	+				
Libyan Arab Jamahiriya				+							
Luxembourg	+	+	+	+							
Malawi	+	+	+								
Malaysia							+				
Malta	+	+	+								
Mauritius	+	+	+				+				
Mexico											
Montenegro											
Morocco	+				+	+	+				
Mozambique											
Netherlands	+	+	+	+	+						
New Zealand	+	+	+	+	+	+		+			
Nigeria	+	+									
Norway	+	+	+	+		+	+				
Pakistan	+	+	+	+	+						
Philippines						+					
Poland	+				+						

E. Recommendations related to Compliance and Enforcement											
MEMBER, STATE OR CUSTOMS TERRITORY	Mutual administrative assistance (5 December 1953)	The pooling of information concerning commercial fraud (8 June 1967)	The spontaneous exchange of information on illicit trafficking in narcotic drugs and psychotropic substances (8 June 1971)	The pooling of information concerning Customs fraud (22 May 1975)	Action against Customs fraud relating to containers (15 June 1983)	The development of co-ordinated enforcement and intelligence operations aimed at identifying and intercepting concealed illicit drugs (13 June 1985)	Action against Customs valuation fraud (22 June 1988)	The need to develop more effective Customs controls aimed at the prevention of international trade in IPR infringing goods (21 June 1994)	Bilateral agreement on mutual administrative assistance (21 June 1995)	Transnational organized crime (18 June 1997)	Action against illicit cross-border movement of nuclear and hazardous material (including their wastes) (19 June 1997)
Portugal	+	+	+	+	+						
Romania	+	+	+								
Russian Federation											
Rwanda	+	+									
Saudi Arabia											
Senegal	+	+		+	+		+				
Slovakia	+										
Slovenia											
South Africa			+			+	+				
Spain	+	+	+								
Sudan			+								
Sweden	+	+	+	+			+				+
Switzerland		+	+								
Tanzania	+	+									
Thailand	+	+	+								
The Former Yugoslav Republic of Macedonia							+				
Tonga					+	+					
Tunisia	+	+	+								
Turkey	+		+			+					

E. Recommendations related to Compliance and Enforcement											
MEMBER, STATE OR CUSTOMS TERRITORY	Mutual administrative assistance (5 December 1953)	The pooling of information concerning commercial fraud (8 June 1967)	The spontaneous exchange of information on illicit trafficking in narcotic drugs and psychotropic substances (8 June 1971)	The pooling of information concerning Customs fraud (22 May 1975)	Action against Customs fraud relating to containers (15 June 1983)	The development of co-ordinated enforcement and intelligence operations aimed at identifying and intercepting concealed illicit drugs (13 June 1985)	Action against Customs valuation fraud (22 June 1988)	The need to develop more effective Customs controls aimed at the prevention of international trade in IPR infringing goods (21 June 1994)	Bilateral agreement on mutual administrative assistance (21 June 1995)	Transnational organized crime (18 June 1997)	Action against illicit cross-border movement of nuclear and hazardous material (including their wastes) (19 June 1997)
Uganda		+	+								
United Kingdom	+	+	+	+		+		+			
United States	+	+	+	+	+	+		+		+	+
Zimbabwe					+						
*Cook Islands						+					
** European Union					+						
TOTAL	48	45	41	26	25	15	12	6	0	1	2

E. Recommendations related to Compliance and Enforcement					
MEMBER, STATE OR CUSTOMS TERRITORY	The need to develop and strengthen the role of Customs administrations in tackling money laundering and in recovering the proceeds of crime (June 2001 as amended June 2005)	Concerning the Protocol against the illicit manufacturing of and trafficking in firearms, their parts and components and ammunition, supplementing the United Nations convention against transnational organized crime (June 2002)	The operation of the global network of RILO (June 2003)	Action against Customs Commercial fraud (1 July 2006)	Actions against cross-border environmental offences (28 June 2008)
Algeria					
Argentina		+		+	
Australia					
Austria					
Azerbaijan	+	+		+	
Belgium					
Bulgaria	+			+	
Cameroon	+			+	+
Canada					
China	+	+	+	+	
Côte d'Ivoire					
Cyprus					
Czech. (Rep.)			+		
Denmark					
Egypt	+				
El Salvador	+			+	
Estonia	+			+	
Finland					
France					
Georgia		+			

E. Recommendations related to Compliance and Enforcement					
MEMBER, STATE OR CUSTOMS TERRITORY	The need to develop and strengthen the role of Customs administrations in tackling money laundering and in recovering the proceeds of crime (June 2001 as amended June 2005)	Concerning the Protocol against the illicit manufacturing of and trafficking in firearms, their parts and components and ammunition, supplementing the United Nations convention against transnational organized crime (June 2002)	The operation of the global network of RILO (June 2003)	Action against Customs Commercial fraud (1 July 2006)	Actions against cross-border environmental offences (28 June 2008)
Germany	+				
Greece					
Guinea			+		
Haiti					
Iceland					
India					
Indonesia					+
Iran					
Ireland					
Israel			+ (excl I)	+ (excl. 5)	
Italy					
Japan			+		
Kenya			+		
Korea (Rep.)					
Kuwait					
Latvia		+			
Lebanon				+	
Lesotho					
Libyan Arab Jamahiriya				+	

E. Recommendations related to Compliance and Enforcement					
MEMBER, STATE OR CUSTOMS TERRITORY	The need to develop and strengthen the role of Customs administrations in tackling money laundering and in recovering the proceeds of crime (June 2001 as amended June 2005)	Concerning the Protocol against the illicit manufacturing of and trafficking in firearms, their parts and components and ammunition, supplementing the United Nations convention against transnational organized crime (June 2002)	The operation of the global network of RILO (June 2003)	Action against Customs Commercial fraud (1 July 2006)	Actions against cross-border environmental offences (28 June 2008)
Luxembourg					
Malawi					
Malaysia					
Malta					
Mauritius					
Mexico		+		+	
Montenegro					+
Morocco					
Mozambique					+
Netherlands					
New Zealand	+				
Nigeria					
Norway	+ (excl. 6 & 7)		+		
Pakistan					
Philippines					
Poland					
Portugal					
Romania	+	+			

E. Recommendations related to Compliance and Enforcement					
MEMBER, STATE OR CUSTOMS TERRITORY	The need to develop and strengthen the role of Customs administrations in tackling money laundering and in recovering the proceeds of crime (June 2001 as amended June 2005)	Concerning the Protocol against the illicit manufacturing of and trafficking in firearms, their parts and components and ammunition, supplementing the United Nations convention against transnational organized crime (June 2002)	The operation of the global network of RILO (June 2003)	Action against Customs Commercial fraud (1 July 2006)	Actions against cross-border environmental offences (28 June 2008)
Russian Federation	+				+
Rwanda					
Saudi Arabia		+		+	
Senegal			+		
Slovakia					
Slovenia		+ (excl. 4 & 12)			
South Africa					
Spain					
Sudan				+	
Sweden					
Switzerland					
Tanzania					
Thailand					
The Former Yugoslav Republic of Macedonia					
Tonga					
Tunisia					
Turkey					
Uganda					

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MEMBER, STATE OR CUSTOMS TERRITORY	The need to develop and strengthen the role of Customs administrations in tackling money laundering and in recovering the proceeds of crime (June 2001 as amended June 2005)	Concerning the Protocol against the illicit manufacturing of and trafficking in firearms, their parts and components and ammunition, supplementing the United Nations convention against transnational organized crime (June 2002)	The operation of the global network of RILO (June 2003)	Action against Customs Commercial fraud (1 July 2006)	Actions against cross-border environmental offences (28 June 2008)
United Kingdom					
United States	+ (excl.14)			+ (excl.8,9 &10)	+
Zimbabwe					
*Cook Islands					
** European Union					
TOTA	13	9	8	14	6

MEMBER, STATE OR CUSTOMS TERRITORY	F. Other recommendation						
	Samples of negligible value (1956)	Lay-out key for the Goods declarations (outwards) (1965)	Right of appeal (1967)	Standard form certificate of origin(1973)	Commercial invoices (1979)	Single Goods Declaration (1990)	Glossary (1993)
Algeria	+						
Australia	+				+		
Austria	+		+	+	+		
Bangladesh					+		
Belgium	+		(+)	+	+		
Botswana				+			
Bulgaria			+				
Burkina Faso	+						
Burundi				+			
Canada	+	+		+	+		
Chad					(+)		(+)
Côte d'Ivoire	(+)						
Cyprus	(+)	+	+	+	+		
Czech. (Rep.)	+			+			
Denmark	+		+	+			
Egypt	+		+				
Finland	+	+	+	+	+		
France	+	+	+	+	+		
Germany	+	+	+	+	+		
Greece					+		
Hungary	+		x		+		

MEMBER, STATE OR CUSTOMS TERRITORY	F. Other recommendation						
	Samples of negligible value (1956)	Lay-out key for the Goods declarations (outwards) (1965)	Right of appeal (1967)	Standard form certificate of origin(1973)	Commercial invoices (1979)	Single Goods Declaration (1990)	Glossary (1993)
India			+				
Indonesia	+						
Iran		+		+	+		
Ireland	(+)		+	+	+		
Israel	+	+	+	+			
Italy	+		+		+		
Japan	+		+				
Kenya		+		+			
Korea (Rep. of)				+			
Lesotho	(+)		+		+		
Lithuania					+		
Luxembourg	+		+	+			
Malta	+		+				
Netherlands	+		+	+	+		
New Zealand	+	+	+	+	+		
Nigeria	+		+	+			
Norway	(+)	+	+	+	+		
Oman							
Pakistan	+		(+)	+			
Poland				x	+		
Portugal			+	+	+		
Romania	+	+					

MEMBER, STATE OR CUSTOMS TERRITORY	F. Other recommendation						
	Samples of negligible value (1956)	Lay-out key for the Goods declarations (outwards) (1965)	Right of appeal (1967)	Standard form certificate of origin(1973)	Commercial invoices (1979)	Single Goods Declaration (1990)	Glossary (1993)
Rwanda	+	+					
Sierra Leone				+			
Singapore					(+)		
Slovakia	+			+			
Slovenia	+						
South Africa	(+)		+				
Spain	+	+	+		+		
Sudan					+		
Sweden	+	x	(+)	+	+		
Switzerland	+	+	+	+	+	+	+
The Former Yugoslav Republic of Macedonia	+						
Turkey				+			
United Kingdom		+	+	+			
United States	+	+	+		+		
TOTAL	38	17	30	30	28	1	2