



Permanent Technical Committee
- HYBRID MEETING -
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235th/236th Sessions
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25 April – 29 April 2022

PC0691Eb

Brussels, 30 March 2022.

E-COMMERCE

3rd edition of the Compendium of Case Studies on E-Commerce

(Item X.b on the Agenda)

SUMMARY

Purpose of document

The purpose of this document is to report on the progress in compiling the 3rd edition of the Compendium of Case Studies on E-Commerce and to seek endorsement thereof.

Action required of the Permanent Technical Committee

The Permanent Technical Committee is invited to:

- examine the draft 3rd edition of the Compendium of Case Studies on E-Commerce as outlined in Annex I to the present document;
- consider the possible inclusion in Section II of the Compendium of a reference table, as outlined in Annex II hereto, on the different revenue collection models, and provide further guidance in that regard;
- endorse the 3rd edition of the Compendium of Case Studies on E-Commerce for submission to the next Policy Commission and Council for their endorsement as a living document, in view of its subsequent inclusion in the WCO E-Commerce Package; and
- encourage Members to update their case studies and to share further case studies, best practices and initiatives for inclusion in the future editions of the Compendium of Case Studies on E-Commerce.

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I. Background

1. The work on collecting Members' case studies on E-Commerce was part of the Work Plan for the Working Group on E-Commerce (WGEC) as approved by the Policy Commission (PC) and Council in June 2018. In this context, the WGEC developed two templates for Members' case studies on i) strategy for the implementation of the WCO Framework of Standards on Cross-Border E-Commerce (E-Commerce FoS) and ii) revenue collection approaches. These templates were considered and endorsed by the 5th WGEC Meeting in February 2019 and by the 223rd/224th Permanent Technical Committee (PTC) Sessions in March 2019. In June 2019, when endorsing the E-Commerce Package, the PC and Council endorsed the two case study templates, which can be accessed at <http://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/frameworks-of-standards/ecommerce.aspx>.
2. As Members are implementing the E-Commerce FoS in a phased manner based on their national priorities, specificities, internal procedures and resource availability, the Secretariat is fully aware that the case studies being submitted by Members would evolve over time. In order to keep the Compendium up to date, the Secretariat invites Members on a regular basis (once a year) to update their case studies and/or to submit further case studies and Members' working examples. Based on the input received, the Secretariat prepares annual editions of the tool that are submitted to the PTC for endorsement.
3. Thus, the 1st edition of the Compendium was endorsed by the PTC in June 2020 and by the PC and Council in December 2020. It contained ten case studies on implementation of the E-Commerce FoS by Members and seven case studies on revenue collection approaches. The 2nd edition of the Compendium was endorsed by the PTC in April 2021 and by the PC and Council in June 2021. It contains sixteen case studies on implementation of the E-Commerce FoS by Members and ten case studies on revenue collection approaches and can be accessed at http://www.wcoomd.org/-/media/wco/public/global/pdf/topics/facilitation/activities-and-programmes/ecommerce/e-commerce-compendium_en.pdf?db=web

II. Progress in compiling the 3rd edition of the Compendium of Case Studies on E-Commerce

4. On 11 October 2021, the Secretariat sent a letter inviting WCO Members to update their respective case studies or submit new case studies on the implementation of the E-Commerce FoS and on revenue collection approaches. As of 7 February 2022, seven Members updated their case studies that had been included in the 2nd edition of the Compendium. Nine other Members (Azerbaijan, China, Egypt, Morocco, Panama, Saudi Arabia, Suriname, the United States and Zambia) submitted a total number of ten new case studies. In addition, Germany requested to remove their respective case studies from the 3rd edition of the Compendium, as the case study by the European Union correctly reflects the legal provisions in force in Germany and other EU Member States.
5. The Secretariat prepared the draft 3rd edition of the Compendium of Case Studies on E-Commerce by updating the 2nd edition with the information submitted by Members and by adding to it the ten new case studies. Thus, the draft 3rd edition of the Compendium contains thirty four case studies – twenty two on the E-Commerce FoS implementation and twelve on revenue collection approaches, and is appended hereto as Annex I.
6. The Compendium of Case Studies on E-Commerce can support the WCO Membership with practical examples of how individual Members address priority issues such as exchange of advance electronic data, facilitation, safety, security and revenue
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collection (including *de minimis* levels). The information included in the Compendium can supplement certain annexes to the E-Commerce Package, such as the “Reference Datasets for Cross-Border E-Commerce” and the “Revenue Collection Approaches” documents.

7. During the periodic review of the E-Commerce Package, a Member proposed the drafting of an easy-reference table on the different revenue collection models, and the informal ad hoc meetings held in that regard recommended that such a table should be considered for inclusion in Section II of the Compendium of Case Studies on E-Commerce. The Secretariat has developed a draft of a reference table on the different revenue collection models that is included in Annex II to the present document. After publishing doc. PC0691 and its annexes, the Secretariat received a suggestion by a Member pertaining to the draft reference table on the different revenue collection models. The suggestion has been taken into account in the b) version of Annex II to doc. PC0691 and is reflected in track changes therein.
8. After examining the draft table, the PTC may endorse the table for inclusion in the 3rd edition of the Compendium or may endorse the Compendium as it is currently outlined in Annex I (without a reference table in Section II), and provide guidance for further work on the draft reference table.
9. Following the endorsement by the PTC, and subsequently by the PC and Council, the 3rd edition of the Compendium of Case Studies on E-Commerce will be included in the WCO E-Commerce Package. Following that, the Secretariat will invite Members to provide information for inclusion in the 4th edition of the Compendium to be finalised in 2023.

III. Conclusion

10. The Permanent Technical Committee is invited to :
 - examine the draft 3rd edition of the Compendium of Case Studies on E-Commerce as outlined in Annex I to the present document;
 - consider the possible inclusion in Section II of the Compendium of a reference table, as outlined in Annex II hereto, on the different revenue collection models, and provide further guidance in that regard;
 - endorse the 3rd edition of the Compendium of Case Studies on E-Commerce for submission to the next Policy Commission and Council for their endorsement as a living document, in view of its subsequent inclusion in the WCO E-Commerce Package; and
 - encourage Members to update their case studies and to share further case studies, best practices and initiatives for inclusion in the future editions of the Compendium of Case Studies on E-Commerce.

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