



# WCO CROSS-BORDER E-COMMERCE



## FRAMEWORK OF STANDARDS

**World Customs Organization**

(amendment 1: change of date) (June 2022)

# Cross-Border E-Commerce Framework of Standards

## Foreword by Secretary General of the World Customs Organization

**(amendment 2: update of the Foreword)** *Over the past decade, the growing trade in cross-border electronic commerce (E-Commerce) in physical goods has generated enormous opportunities for the global economy, providing new growth engines, entailing the development of new business models, driving new consumption trends and creating new jobs. This unprecedented growth has revolutionized the way businesses and consumers market, sell, and purchase goods, providing wider choices and innovative shipping, payment and delivery options. It has also opened up global economic opportunities to micro, small and medium-sized enterprises (MSMEs) in terms of wider access to overseas markets by lowering entry barriers and reduced costs.*

*Moreover, during the disruptions brought by the COVID-19 pandemic, E-Commerce proved to be a lifeline for vendors and buyers alike. In the context of the emergency measures needed to curb the spread of the disease, such as travel restrictions, stay-at home orders, lockdowns, and closures of non-essential businesses, many brick-and-mortar businesses quickly adapted and moved into E-Commerce. This saved their economic activity and demonstrated the power of E-Commerce. On the other hand, the use of the E-Commerce channel helped consumers observe the social distancing requirements imposed by health authorities worldwide. As a consequence, customers became more reliant on E-Commerce, which resulted in further increases in volumes - a trend that is expected to continue even after the pandemic.*

*In parallel to the growth opportunities, cross-border E-Commerce, in particular Business-to-Consumer (B2C) and Consumer-to-Consumer (C2C) transactions, is presenting a number of new challenges to governments.*

*This fast-evolving trading environment requires comprehensive and well-considered solutions from all stakeholders, including Customs authorities, to manage the unprecedented growth in volumes, and to address associated border risks.*

*Already in 2016, the World Customs Organization (WCO) re-affirmed the importance of global standards for better leveraging this trade channel as a new engine of global economic growth, as the lack of global standards and guidelines could have an adverse impact on trade facilitation, safety and security, and compliance. Thus, the WCO started in-depth discussions in the area of cross-border E-Commerce with the objective of developing collaborative solutions supporting the needs and expectations of all stakeholders in the E-Commerce supply chain. This was done through a multi-stakeholder Working Group on E-Commerce (WGEC) comprising representatives from governments, the private sector, international organizations, E-Commerce stakeholders, and academia.*

*The first comprehensive deliverable of the WGEC - the WCO Framework of Standards on Cross-Border E-Commerce (E-Commerce FoS) - was adopted by the WCO Council in June 2018. The E-Commerce FoS sets forth the principles and the standards the implementation of which will ensure that Customs support the growth of cross-border E-Commerce, while ensuring national safety and security and contributing to the facilitation of legitimate trade.*

*The Technical Specifications to the E-Commerce FoS and additional guidance supporting the implementation of the E-Commerce FoS were adopted by the Council in June 2019 and December 2020 providing guidelines and recommendations to facilitate cross-border E-Commerce in a way that meets the needs of E-Commerce stakeholders, consumers, Customs and other relevant government agencies alike.*

*The Framework, the associated Technical Specifications and other WCO guidance material in the area of cross-border E-Commerce are all designed to be living documents and subject to regular review and update.*

*In the process of developing the E-Commerce FoS and supporting documents, the WGEC explored, in detail, the main drivers of E-Commerce, examined existing business models, considered current and likely future trends, set out key principles supporting facilitation and controls, collated best practices, and developed scalable solutions, based on extensive research and consultation.*

*Correspondingly, the key to the effective and efficient management of cross-border E-Commerce is the use of timely and accurate information, ideally from its source, to allow the early risk assessment and clearance of legitimate transactions in an automated environment with minimum need for physical interventions. The growing volumes and expectations by consumers for rapid clearance and delivery also mean that new models of revenue collection and border interventions are needed from Customs and other relevant government agencies. Recent discussions in various fora also demonstrated the key importance of trust-based partnerships between Customs and E-Commerce stakeholders, in particular E-Commerce platforms and marketplaces.*

*The E-Commerce FoS draws on the collective experience and knowledge of experts from Customs, other government agencies, industry, academia, and civil society and is in keeping with the mandate of the WCO to contribute to the standardization and harmonization of border regulatory processes.*

*Following the completion of the WGEC mandate, the work on cross-border E-Commerce was taken over by the WCO Permanent Technical Committee (PTC) and Enforcement Committee (EC). Along with the discussions in the PTC and the EC, the WCO focused on promoting the implementation of the E-Commerce FoS by Members, in an effective and harmonized manner, through a number of capacity-building and awareness-raising activities, in line with the E-Commerce capacity building plan endorsed by the PTC.*

*Moreover, in June 2020, the PTC defined a robust mechanism for maintaining the E-Commerce FoS and supporting documents, taking into account that E-Commerce is a dynamically evolving environment and aiming to ensure that the WCO tools in the area of E-Commerce remain up-to-date and relevant to the needs of all stakeholders. This maintenance mechanism entails an annual review of at least two annexes and a four-year periodic review of the entire Framework.*

*The 2022 edition of the E-Commerce FoS is a result of the first four-year periodic review that was conducted following the same multi-stakeholder approach under which it was initially developed. The first periodic review confirmed the relevance of the key principles on which the E-Commerce FoS is based, and highlighted the importance of ensuring the quality of the advance electronic data that E-Commerce stakeholders submit to Customs, and the deployment of appropriate risk management techniques and of advanced technologies.*

*In this context, a new standard on data quality was included in the E-Commerce FoS and reinforcing language was applied to the wording of the existing standards on risk management for facilitation and control and on advanced technologies and innovation. The technical specifications for these standards were also enhanced, along with bolstering the technical specifications on matters related to the cooperation with e-commerce stakeholders. Practices and experiences shared by Members fed into certain annexes to the Technical Specifications.*

*WCO Members and stakeholders are encouraged to sustain their efforts to implement the E-Commerce FoS in a coordinated and harmonized manner, as well as to continue sharing their experiences and best practices with the WCO to feed into future updates of the E-Commerce FoS. This will maintain the momentum for further improving border management and enhancing trade facilitation.*

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Secretary General  
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June, 2022

## Table of Content

A.	Introduction	6
1.	Characteristics of Cross-Border E-Commerce	6
2.	Current and emerging landscape	7
B.	Objectives, principles and legislation	8
1.	Eight Principles of the Cross-Border E-Commerce Framework	8
2.	Standards of the Cross-Border E-Commerce Framework	8
3.	Legal and Regulatory Frameworks	9
C.	Implementation Strategy, Monitoring, Benefits, and Capacity Building	9
1.	Implementation	9
2.	Monitoring	10
3.	Capacity Building	10
D.	Managing Cross-Border E-Commerce: Key Principles and Standards	10
I.	Advance Electronic Data and Risk Management	10
1.	Introduction	10
2.	Standards	11
II.	Facilitation and Simplification	12
3.	Introduction	12
4.	Standards	12
III.	Fair and Efficient Revenue Collection	12
5.	Introduction	12
6.	Standards	13
IV.	Safety and Security	13
7.	Introduction	13
8.	Standards	14
V.	Partnerships	14
9.	Introduction	14

10. Standards	14
VI. Public Awareness, Outreach and Capacity Building	14
11. Introduction	14
12. Standards	15
VII. Measurement and Analysis	15
13. Introduction	15
14. Standards	15
VIII. Leveraging Transformative Technologies	15
15. Introduction	15
16. Standards	15

## A. Introduction

**(amendment 3: minor changes to the Introduction)** The growing trade in cross-border electronic commerce (E-Commerce) has generated enormous opportunities for the global economy, providing new growth engines, **entailing the development of new business models**, driving new consumption trends and creating new jobs. This unprecedented growth has revolutionized the way businesses and consumers market, sell, and purchase goods, providing wider choices **and innovative** shipping, payment and delivery options. It has also opened up global economic opportunities to micro, small and medium enterprises (MSMEs) in terms of wider access to overseas markets by lowering entry barriers and reduced costs.

At the same time, E-Commerce, in particular Business-to-Consumer (B2C) and Consumer-to-Consumer (C2C) transactions, is presenting a number of new challenges to governments and businesses alike. This fast evolving trading environment requires comprehensive and well-considered solutions from all stakeholders, including Customs authorities, to manage growing volumes, to overcome the lack of global standards and guidelines, and to address associated risks.

The new and rapid expansion of cross-border E-Commerce is impacting all countries and jurisdictions, so its management needs a globally innovative, inclusive, strategic and collaborative approach. It is imperative that governments and the private sector ensure that the potential benefits are realized by working in partnership to ensure the facilitation of legitimate cross-border E-Commerce trade, fair and efficient revenue collection and community protection.

The lack of global standards for effective management of cross-border E-Commerce has an impact on trade facilitation, safety and security, and compliance. Therefore, global standards appear to be essential in better leveraging this new channel of trade as a new engine of global economic growth.

Customs and other border agencies play a crucial role in the flow of E-Commerce shipments and as such, there is a need for a World Customs Organization (WCO) endorsed strategy to secure the legitimate movement of global E-Commerce trade with minimum intervention.

To this end, this 'Framework of Standards on Cross-Border E-Commerce' is developed with the expectation that WCO Members will adopt these standards and practices that are based on mutual trust, communication, collaboration and an understanding of the benefits for all stakeholders, bearing in mind that whilst accommodating this new trade, current business processes should not be overlooked. Facilitation should be provided for cross-border E-Commerce without compromising a level playing field with traditional trade.

The Framework of Standards will provide overarching guidance for governments, in particular Customs administrations, the private sector and other stakeholders in meeting their collective and individual goals and objectives.

### 1. Characteristics of Cross-Border E-Commerce

There are different approaches and perspectives to E-Commerce. However, the definitions used by some international organizations and countries include elements such as the use of information and communication technologies and the Internet as a means of communication, initiation of transactions, movement across borders from one economy to another, and electronic payment.

For the purpose of this Framework of Standards, cross-border E-Commerce is characterized as follows :

- Online ordering, sale, communication and, if applicable, payment,
- Cross-border transactions/shipments,
- Physical (tangible) goods, and
- Destined to consumer/buyer (commercial and non-commercial).

This Framework sets standards mainly for B2C and C2C transactions. However, Members are encouraged to apply the same principles and standards to Business-to-Business (B2B) transactions.

## **2. Current and emerging landscape**

The digitalization of the international supply chain and cross-border E-Commerce is driving economic growth and contributing to economic prosperity on a global scale. The exponential growth in volumes of smaller consignments has spurred the emergence of various business and trade models to capitalize on the economic potential presented by E-Commerce. The growing internet-based economy has revolutionized the retail industry resulting in a major shift in buying patterns, increasing demands from industry and consumers for rapid delivery of consignments while at the same time, adding new vulnerabilities in the E-Commerce supply chain.

Cross-border E-Commerce brings enormous opportunities for economic and social development by fostering innovation, introducing new trade models, creating job opportunities and leading new consumer trends.

Growing volumes of cross-border B2C and C2C E-Commerce shipments are presenting a number of challenges to Customs, other relevant government agencies and private sector stakeholders in terms of ensuring rapid release and clearance while managing safety and security risks, efficient revenue collection and statistical analysis. Additionally, traditional challenges such as illicit trade, illicit financial flows, intellectual property rights infringement, counterfeit, piracy, and commercial fraud continue to exist.

The WCO is uniquely positioned to coordinate the global effort to facilitate legitimate cross-border E-Commerce. The organization has the membership and thus the participation of Customs and other relevant government agencies representing over 99% of global trade. Customs administrations have important powers that exist nowhere else in government - the authority to inspect cargo and goods shipped into, through and out of a country. Customs also has the authority to expedite entry, refuse entry or exit, and allow re-export and refund of duties and/or taxes. Customs administrations require information about goods being imported, and often require information about goods being exported. They can, with appropriate legislation, require that information to be provided electronically in advance by the various E-Commerce stakeholders, maintaining a level-playing field for relevant stakeholders.

Given the unique authorities and oversight, Customs can and should play a central role in the cross-border management of E-Commerce, leveraging existing conventions, instruments and tools. A holistic and standardized approach is required to optimize the E-Commerce supply chain while ensuring appropriate risk identification and management.

At its meeting in Luxor, Egypt in December 2017, the WCO Policy Commission endorsed a 'Resolution on Cross-Border E-Commerce' (the Luxor Resolution), which outlined a number of key principles for the global management of cross-border E-Commerce. Based on these

principles, the Framework endeavours to provide standards for the implementation of the principles outlined in the Resolution, in close cooperation with all relevant stakeholders.

## B. Objectives, principles and legislation

The Framework of Standards is intended to provide global baseline standards to assist Customs and other relevant government agencies in developing E-Commerce strategic and operational frameworks supplemented by action plans and timelines. It will be equally useful for Members that are seeking to enhance existing frameworks in order to effectively meet the requirements of new and evolving business models.

The Framework provides the standards for the effective management of cross-border E-Commerce from both facilitation and control perspectives. Overall, the Framework:

- Establishes global standards to promote certainty, predictability, transparency, safety and security, and efficiency in the E-Commerce supply chain.
- Promotes a harmonised approach to risk assessment, clearance/release, revenue collection, and border cooperation in relation to cross-border E-Commerce.
- Establishes a standardized framework for advance electronic data exchange between E-Commerce stakeholders and Customs and other relevant government agencies with the aim to facilitate legitimate shipments, providing a more level-playing field for various stakeholders.
- Seeks to strengthen co-operation between Customs administrations, other relevant Government agencies and other stakeholders involved in cross-border E-Commerce.

### 1. Eight Principles of the Cross-Border E-Commerce Framework

The Luxor Resolution outlines the eight guiding principles for cross-border E-Commerce:

- Advance Electronic Data and Risk Management,
- Facilitation and Simplification of Procedures,
- Safety and Security,
- Revenue Collection,
- Measurement and Analysis,
- Partnerships,
- Public Awareness, Outreach and Capacity Building, and
- Legislative Frameworks.

### 2. Standards of the Cross-Border E-Commerce Framework

The Framework sets out standards that should be used by Customs administrations, other relevant government agencies and E-Commerce stakeholders for harmonized implementation, bearing in mind the various business models and national specificities.

This Framework provides global standards to support cross-border E-Commerce that will contribute to national and global economic development, while at the same time ensuring appropriate controls to protect economies, societies and environments that include natural and production areas in both terrestrial and aquatic environments. It provides guidance on



how border agencies should deal with high-risk consignments while expediting the clearance and release of low-risk goods, thus improving efficiency and predictability of the E-Commerce supply chain for traders and consumers and ensuring optimal utilisation of resources.

### **3. Legal and Regulatory Frameworks**

The exponential growth in cross-border E-Commerce has, in some cases, outpaced the development and implementation of relevant laws to effectively regulate this trade. Some of the existing national/regional legal and regulatory provisions might not be in line with new business models in the context of exponentially growing cross-border E-Commerce.

The lack of systematic and harmonized legislation has highlighted significant vulnerabilities in the cross-border E-Commerce supply chain and it is imperative that Customs work with other relevant government agencies and E-Commerce stakeholders to address gaps identified through robust diagnostics.

The legal framework should be founded on the principles of good governance, fairness, transparency, whilst meeting the new and emerging requirements, as well as balancing of the diverse interest of all stakeholders involved in cross-border E-Commerce.

Legal and regulatory frameworks should address, among others, how to enhance facilitation, safety and security, and control of physical (tangible) goods through the provision of advance data across various business models; how to define the legal status and respective roles and responsibilities of the economic stakeholders involved in cross-border E-Commerce; how to observe privacy and anti-trust laws and protect the personal information of consumers; how to take care of the interests of e-vendors and e-platforms, intermediaries and customers; and how to facilitate safe and secure cross-border E-Commerce in a fair and non-discriminatory manner.

When establishing or adapting legislative frameworks for cross border E-Commerce, Governments should leverage, among others, existing WCO conventions, instruments and tools, all relevant WTO agreements, in particular the Trade Facilitation Agreement (TFA) and other international conventions, standards and tools.

## **C. Implementation Strategy, Monitoring, Benefits, and Capacity Building**

### **1. Implementation**

It is understandable that not every Customs administration will be able to implement the Framework immediately. Therefore, the implementation of this instrument will require a phased approach in accordance with each administration's priority, capacity, human and financial resources and internal procedures, and should be supported by capacity building.

Customs administrations in close coordination with other relevant government agencies and E-Commerce stakeholders should implement this Framework in an appropriate and flexible manner.

To further support Customs administrations with the implementation of the Framework, the WCO is developing a high-level implementation strategy based on Members' experiences and case studies. The implementation strategy will provide a template for Members with key performance indicators and broad timelines with regard to the implementation of the Standards contained in this Framework.

## **2. Monitoring**

A national implementation strategy should include provisions for review and tracking of the progress on a continual basis, including by developing key performance indicators to measure the effectiveness of the implementation process. Customs administrations should periodically notify the WCO about the measures undertaken and progress made towards the implementation of the Framework.

The relevant WCO Bodies will be responsible for managing and updating the WCO Framework of Standards and monitor its implementation.

## **3. Capacity Building**

Effective capacity building is an important element to ensure widespread adoption and implementation of the Framework of Standards. In order to ensure expeditious and harmonized implementation of the Standards, strategies are required to enhance the capacity building provided to Members.

Customs administrations should cooperate together and engage with the WCO and other international organizations to build and enhance their capacities related to effective and efficient risk management and Customs procedures on cross-border E-Commerce, leveraging the suite of relevant WCO instruments and tools.

WCO Members that notify their intention to implement the Framework should, based on their respective needs, receive assistance from the WCO in collaboration with other development partners.

# **D. Managing Cross-Border E-Commerce: Key Principles and Standards**

## **I. Advance Electronic Data and Risk Management**

### **1. Introduction**

The use of advance electronic data for effective risk management is cross-cutting and underpins trade facilitation, security and safety, revenue collection and measurement and analysis.

The E-Commerce chain is both data-driven and data-rich. The confluence of a data-rich information space or value chain on the Internet and smarter, more powerful computing capabilities has made it easier to access, aggregate, analyse and use data throughout the E-Commerce environment.

Advance electronic data should be exchanged between the relevant E-Commerce stakeholders and Customs administrations in a timely manner for effective risk management, which is critical in dealing with this rapidly growing new mode of trade.

The establishment and enhancement of the exchange of information between E-Commerce stakeholders and Customs administrations through national electronic interfaces (such as Single Window) based on common messaging standards and a harmonized and standardized dataset would be highly beneficial (for example pre-arrival for general risk assessment and Customs clearance and pre-loading for security risk assessment).

Through the exchange of advance electronic data leading to efficient risk management, the efficiency of the supply chain can be improved while ensuring compliance with regulatory requirements, including revenue collection.

## 2. Standards

### 2.1. 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.***

### 2.2. 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.***

(amendment 4 (identical to amendment 12 in the Technical Specifications (TS)): new standard on data quality)

### 2.3. 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.***

(amendment 5 (identical to amendment 14 in the TS): renumbering of the rest of the standards due to the insertion of a new Standard 3)

(amendment 6 (identical to amendment 15 in the TS): changes to the wording of the former Standard 3, now Standard 4)

### 2.4. 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.***

### 2.5. 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.***

## **II. Facilitation and Simplification**

### **3. Introduction**

In many countries, Customs administrations have made significant improvements to facilitate legitimate trade and simplify procedures. However, taking into account the rapid growth in cross-border E-Commerce volumes, short time frames for intervention and lack of timely and accurate data transmission in some business models, it is necessary to re-strategize how Customs administrations apply existing WCO instruments and tools such as the Revised Kyoto Convention, the SAFE Framework of Standards and the Immediate Release Guidelines, and to identify modern and appropriate solutions that are more effective and efficient in responding to industry and consumers' expectations in terms of the safe, secure and fast movement and delivery of E-Commerce shipments across borders.

### **4. Standards**

#### **4.1. 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.***

#### **4.2. 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.***

## **III. Fair and Efficient Revenue Collection**

### **5. Introduction**

In order to effectively deal with existing and emerging challenges with regard to revenue collection, particularly on a large number of relatively low-value and small cross-border E-Commerce shipments, Customs administrations should engage in close cooperation with Tax authorities as the responsible government body for tax regimes. In cooperation with Tax authorities, alternative collection models should be considered (e.g. vendor model, intermediary or consumer/buyer collection model), to move away, as appropriate, from the current transaction-based duty/tax collection approach where duties and taxes are assessed

and collected at the border, towards an automated account-based approach that may involve collection of duties and taxes prior to shipping or arrival of the goods.

Customs administrations and revenue authorities at large must also consider related issues such as legal roles and responsibilities, jurisdiction/territory of Customs administration, cross-border cooperation, and implementation of post clearance audits and controls in the E-Commerce context.

Such consideration for alternative models of revenue collection should examine opportunities and challenges for governments and various business models, as well as should duly take into account the cost to be borne by trade operators in complying with this collection regime with respect to its development and implementation, depending on their national situation and their exposure to imports of low-value and small shipments.

## 6. Standards

### 6.1. 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.***

### 6.2. Standard 9: De Minimis

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

## IV. Safety and Security

### 7. Introduction

Given that there are diverse perspectives among Members concerning safety and security risks (including product safety), the characteristics of risk need to be established and applied by Customs administrations by involving other relevant government agencies to identify high-risk shipments that pose safety and security threats in cross-border E-Commerce channels. With respect to general safety and security threats to society and the environment, Customs should, where appropriate, share with other Customs administrations information related to these risks in order to improve their ability to determine risk indicators and analyse risks.

Customs administrations' cooperation with other relevant agencies is particularly important for identifying and interdicting illicit and non-compliant goods moving through E-Commerce channels. Information can allow Customs administrations to focus their efforts on the highest risk shipments and facilitate the rapid release of low-risk shipments. Customs administrations also should share relevant intelligence, where possible, with trusted E-Commerce stakeholders to ensure the most effective partnership between public and private sector targeting efforts.

## 8. Standards

### 8.1. 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.*

### 8.2. 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.*

## V. Partnerships

### 9. Introduction

The rapidly evolving cross-border E-Commerce environment requires strengthening existing cooperation and partnerships and forging new ones with emerging participants in the E-Commerce supply chain in order to better address the associated challenges in a collaborative manner.

### 10. Standards

#### 10.1. 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.*

#### 10.2. 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.*

## VI. Public Awareness, Outreach and Capacity Building

### 11. Introduction

In the era of trade diffusion driven by cross-border E-Commerce where anyone and everyone could potentially be a trader - buyer or seller - and can seamlessly swap their roles, there is growing need for establishing mechanisms to create wider awareness, in particular among these new and emerging class traders to enable them better appreciate various regulatory requirements and comply with them. This should include, among others, robust advocacy and outreach activities together with training and capacity building.

## 12. Standards

### 12.1. 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.*

## VII. Measurement and Analysis

### 13. Introduction

An accurate measurement of cross-border E-Commerce is the key for well-considered policy and business decisions. In addition, this could be useful for better risk management by identifying trend, patterns and emerging dynamics.

### 14. Standards

#### 14.1. 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.*

## VIII. Leveraging Transformative Technologies

### 15. Introduction

The dynamic and global nature of E-Commerce requires governments to be proactive and forward-thinking, leveraging future technologies to proffer solutions to emerging E-Commerce challenges. Ongoing innovation is needed including cooperation with the private sector and academia.

### 16. Standards

(amendment 7 (identical to amendment 23 in the TS): changes to the wording of the former Standard 15, now Standard 16)

#### 16.1. 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.*

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