RESOLUTION OF THE CUSTOMS CO-OPERATION COUNCIL ON THE FRAMEWORK OF STANDARDS ON CROSS-BORDER E-COMMERCE

THE CUSTOMS CO-OPERATION COUNCIL,

- **RECOGNIZING** that the implementation of the principles contained in the WCO Framework of Standards will be an important step in ensuring that Customs positions itself as a partner to the private sector, together with other interested stakeholders, in enabling the growth of cross-border E-Commerce, while ensuring national safety and security and contributing to the facilitation of legitimate trade;
- **NOTING** that the unprecedented growth in electronic commerce (E-Commerce) has revolutionized the way businesses and consumers market, sell, and purchase goods and has presented new challenges and opportunities to governments and businesses alike:
- **CONSIDERING** that Customs administrations contribute to the economic competitiveness and social development of nations through the collection of revenue, and that implementing the Framework of Standards will be important to the accurate and efficient collection of duties and taxes:
- **RECALLING** the indispensable role of Customs administrations, in cooperation with other relevant government agencies, to ensure the most efficient implementation of national policies, laws and regulations to encourage economic prosperity while ensuring compliance and facilitation;
- **NOTING** ongoing essential engagements with partner intergovernmental organizations through relevant bilateral and multilateral platforms;
- **TAKING** into account the Resolution of the Policy Commission on the Guiding Principles for Cross-Border E-Commerce (Luxor Resolution on Cross-Border E-Commerce, December 2017);
- **BELIEVING** in the need for Customs administrations to implement standards regarding integrated Customs procedures, to develop supporting documentation and in the need for co-operation between Customs administrations and stakeholders in the E-Commerce supply chain;
- **NOTING** that Members and Customs or Economic Unions may need to consider modifications to their legal or other provisions to support the implementation of the WCO Framework of Standards.

RESOLVES:

- 1. To adopt the Framework of Standards for Cross-Border E-Commerce;
- 2. That the Members of the Council and Customs or Economic Unions should:
 - 2.1. implement as soon as possible in accordance with each administration's capacity and necessary legislative authority, the principles, standards and other provisions contained in the WCO Framework of Standards;
 - 2.2. encourage any necessary improvements in Customs capability and integrity to provide a comprehensive framework for Cross-Border E-Commerce:
 - 2.3. identify the required sustainable capacity building measures, including the modifications to national legal and administrative rules and procedures, where appropriate, and pursue their realization to enable a comprehensive implementation of the provisions of the Framework of Standards;
 - 2.4. foresee the provision of technical assistance in order to encourage the implementation of the Framework of Standards;
 - 2.5. submit to the WCO an indicative timetable for implementation of the Framework of Standards suitable to their capacities;
 - 2.6. endeavour to secure the full cooperation of those involved in the cross-border E-Commerce supply chain in the implementation of the Framework of Standards;
 - 2.7. participate in periodic evaluation meetings to assess progress towards implementation:
 - 2.8. provide to the WCO periodic reports on progress towards implementation of the Framework, to be discussed during each evaluation meeting; and
 - 2.9. consider the use of benchmarking methods to evaluate each Member's own implementation process.
- That Members of the Council and Customs or Economic Unions should notify the WCO of their intention to implement the Framework of Standards. The WCO will transmit this information to the Customs administrations of all Members and to those Customs or Economic Unions which have notified the WCO.

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