



ANNUAL REPORT

**2014 • 2015**



## WHO WE ARE

Established in **1952** as the Customs Co-operation Council, the World Customs Organization (WCO) is an **independent intergovernmental organization** whose primary mission is to enhance the effectiveness and efficiency of Customs administrations worldwide. As the only intergovernmental organization specialized in Customs matters, the WCO established its headquarters in Brussels in 1952, and currently represents **180 Members** across the globe at all stages of social and economic development. As the global centre of Customs expertise and the voice of the international Customs community, the WCO provides an ideal forum for Customs administrations and their stakeholders to hold in-depth discussions, exchange experiences, and share best practices on a range of international Customs and trade issues.

## FIND OUT MORE

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## USING THIS REPORT

The WCO's 2014-2015 Annual Report summarizes the WCO's structure and activities, and includes data on all 180 WCO Members.

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## A Message from the Chairperson of the Council Zouhair Chorfi



The WCO's Annual Report aims at providing an overview of a highly eventful 2014, during which I had the honour of chairing the Council.

The upturn in world trade was confirmed during the last twelve months. The proliferation of Global Value Chains (GVCs) reveals a clear shift towards regional concentration; however, the share of developing and least developed countries remains relatively low.

The WCO has always taken part in initiatives aimed at boosting international trade and stimulating exchanges. Having developed, quite some time ago, the concept of Coordinated Border Management (CBM), it opted to make CBM the theme for 2015. Our strategy in this domain focuses on supporting the development of GVCs, taking into account the geographical balance. Achieving global growth, intrinsically linked with international trade, presupposes the inclusion of all regions of the world into the evolving dynamic.

Our projects and various work programmes, in addition to our legal frameworks, open a world of opportunities ready to be seized. Public-Private partnerships are now well-established. Henceforth, the challenge will be to preserve and deepen such partnerships. At the same time, Customs administrations are tasked with reinforcing and enriching their own relationships, through diversification of links and areas of cooperation.

The WCO has, for many years, paved the way through the many programmes and discussion and research forums it leads. Instruments and working methods, which provide a framework for cooperation between Customs administrations and Customs and other authorities, are available and constantly adapted to suit the evolving external environment.

The International Convention on the Simplification and Harmonization of Customs Procedures (Revised Kyoto Convention – RKC) constitutes the ideal legal framework through which Customs procedures may evolve in line with the emerging demands of international trade. In step with changes in the nature of the Customs function, the Convention has embedded the effects of information technology on logistic processes and has laid the foundations for risk management and partnership with the private sector. The tools built by the WCO on these foundations form a strong complement to the operational strategy of the Customs community with regard to the flow of trade and the careful handling of complex supply chains and their associated risks. It is appropriate to mention in this context the AEO Programme; initiatives and instruments ensuring further interoperability between Customs through the exchange of information; the Single Window; and the SAFE Framework of Standards, the third pillar of which ensures further partnership with governmental agencies.

In another development, the WCO successfully anticipated and tackled challenges related to health, the environment and security, issues which governments and societies face and which are detrimental to economic competitiveness. A corpus of tools has, thus, been made available to Members, particularly focused on border controls on travellers, firearms and weapons of mass destruction.

However, our mission and our responsibility must extend, in a broader sense, to our capacity to translate the goals of economic growth into increased welfare of our societies. During the past year, we have thoroughly embraced this concept. Assimilation and anticipation of the requirements of both the Customs environment and of international trade have enabled us to adjust our Strategic Plan and to raise it to a level befitting of such requirements.



In fact, while Bali offers new opportunities for more efficient Customs action to help strengthen trade and economic growth, we need to implement a new dynamic based on the full use of the possibilities offered by advances in information technology within the framework of a Strategic Plan based on a clear vision of our role, and on performance indicators that offer an accurate and comprehensive measure of progress.

For the current year, please be assured of my faith in the will and determination of all Members to transform our current ambitions into tangible achievements and to broaden the horizons of Customs action in support of economic growth.





## A Message from WCO Secretary General Kunio Mikuriya



In this year's WCO Annual Report, I focus on Coordinated Border Management (CBM), the WCO's annual theme for 2015. CBM has long been a core priority for the WCO and Customs administrations and ensures that the multiple public service functions undertaken at borders are delivered effectively and efficiently.

### Why CBM?

The multiplicity of agencies at the border makes CBM essential. It would be impractical for every border function, which requires different knowledge, skills and authority, to be handled by the same agency. Numerous benefits can be derived from the introduction of competency-based specialization and specific allocation of responsibilities. However, in order for a cross-border regulatory system to function at an optimum level, border agencies need to have a profound comprehension of their mission and that of related agencies, as well as engage, prioritize, reduce redundancies, and streamline procedures.

Border agencies should seek to work together for the common good despite varying regulatory mandates. CBM results in the achievement of varying national goals, better service delivery, less duplication, cost-savings through economies of scale, fewer but better targeted interventions, reduced transport costs, a significant reduction in waiting time, wider sharing of information and intelligence, and strengthened connectivity between all border stakeholders.

CBM helps to preserve value for economic operators. Cross-border regulations are necessary to ensure a nation's economy and society's well-being, as well as for the smooth flow of legitimate goods that are traded across borders. Regulatory services, when functioning at an optimum level, can improve the predictability of delivery times and reduce logistics costs.

Conversely, variations in delivery times and costs diminish the economic value for the


trading community and consumers. The concept of value maximization is thus an integral feature in cross-border regulations and is achieved by minimizing unnecessary consumption of resources when processing cargo. However, such value maximization can only be achieved when agencies coordinate their operations and strive to reduce duplications and delays for traders.

The benefits derived from CBM through more streamlined procedures and reduced obstacles at borders are not, however, unique to trade. Through greater collaboration, border agencies can tap shared resources and leverage capabilities that are not organic to the administration. This enables them to better respond to emerging threats, and further enhances the value preservation role of border agencies to the trading community.

Overall, while a standardized approach to CBM is desirable, this does not imply that there is a one-size-fits-all solution. While Customs and other government agencies should aspire to a level of formal collaboration anchored by a common sense of responsibility and ownership over border outcomes, it will not be possible for each agency to achieve the same level of excellence simultaneously. A lapse period is inevitable during which certain agencies may struggle with their newfound responsibilities; this is where goodwill, collaboration and patience come in to play.

### CBM Compendium

These core principles, so integral to CBM, have long been a WCO mainstay and are reflected in the new WCO CBM Compendium, which will be formally adopted by the WCO Council in June 2015. The CBM Compendium consists of instruments, tools and best practices that will assist WCO Members in their attempts to develop and implement CBM in their countries. The WCO CBM Compendium offers technical guidance for improvements in this domain. The CBM Compendium references the many WCO



instruments and tools that enable better CBM. In particular, the WCO Revised Kyoto Convention (RKC) on the simplification and harmonization of Customs procedures, contains several standards that specifically deal with CBM, such as coordinating opening hours, performing joint controls and setting up juxtaposed Customs offices, all of which are crucial to facilitate trade.

### **CBM, the TFA, and the Mercator Programme**

I would also note that CBM is a vital component of the Trade Facilitation Agreement (TFA) developed by the World Trade Organization (WTO). The WCO is actively supporting TFA implementation through the WCO Mercator Programme. Designed specifically to assist WCO Members in implementing the TFA while promoting interconnectivity, the Mercator Programme focuses on building the capacity of Customs with respect to trade facilitation; providing tailor-made technical assistance, a worldwide network of Customs experts, global standards for Customs modernization, and effective modernization for all stakeholders.

### **CBM and Single Window**

Integrating stand-alone border agency systems into one unified Single Window system is a core principle of CBM. The WCO Single Window Compendium provides guidance for Customs on the policy, legal and technology elements of such systems. In addition, Version 3.0 of the WCO Data Model covers the data requirements for a Single Window environment, not only for Customs, but also for other government agencies.

### **CBM and the SAFE Framework**

The June 2015 Council Sessions will mark the 10th anniversary of the WCO SAFE Framework of Standards to Secure and Facilitate Global Trade (SAFE Framework), which will include the addition of a third pillar on 'Customs to other government agencies', making the CBM annual theme particularly timely. Considering the spate of recent terrorist

attacks, it is clear that the threats that necessitated the development of a WCO supply chain security instrument are still imminent. Indeed, the work that culminated in the launch of the SAFE Framework began the day after the world looked on in horror as terrorists attacked the United States on 11 September 2001. As the SAFE Framework begins its second decade with the addition of an extra CBM pillar, its relevance and importance remain clear.

### **CBM and the way forward**

CBM is here to stay. Indeed, I am convinced that if we are to go forward successfully, and meet the goals that we have set ourselves – the global Customs community – it is imperative that we continue to enhance our CBM practices and strengthen our interconnectivity. Excellence is a virtue to which all agencies must aspire, but Customs can and must lead the way.



02

TIMELINE

## A retrospective glance at the highlights of the past year

### June

WTO Director-General Roberto Azevêdo visits the WCO.



### July

Over 120 representatives from Customs administrations, inter-governmental organizations and the private sector attend the WCO's Revenue Conference.

The two-week Knowledge Academy welcomes over 170 Customs and private sector professionals.

### October

Impressive results of the WCO's first global Operation (Operation Gryphon) against the illicit trade in tobacco announced.

### November

The first Regional Customs Laboratory is inaugurated in Kashiwa, Japan.

Cameroon accedes to the RKC, becoming the 97<sup>th</sup> Contracting Party.





The International Convention on the Harmonized Commodity Description and Coding System (HS) was developed in 1983 and has evolved to become the pivotal Convention governing the international trade of goods. The HS is a multipurpose international product nomenclature that comprises about 5,000 commodity groups. 151 countries (including the European Union) apply the Harmonized System to ensure the accurate and uniform classification of products.

## August

The Virtual Customs Orientation Academy, partnering experienced Customs tutors from around the world with new Customs recruits for an intensive 12-week programme, commences.

Indonesia accedes to the Revised Kyoto Convention (RKC), becoming the 95<sup>th</sup> Contracting Party.

## September

180 Customs and academic professionals gather in Puebla, Mexico for the 9<sup>th</sup> WCO PICARD Conference.

Bhutan accedes to the RKC, becoming the 96<sup>th</sup> Contracting Party.

- Guatemala becomes the 151<sup>st</sup> Contracting Party to the Harmonized System (HS) Convention.



## December

The newly-established Working Group on Revenue Compliance and Fraud meets for the first time at the WCO with over 100 delegates in attendance.

The 72<sup>nd</sup> Session of the Policy Commission is held in Recife, Brazil.

## January

Oman accedes to the RKC, becoming the 98<sup>th</sup> Contracting Party.

International Customs Day is celebrated worldwide.



## A retrospective glance at the highlights of the past year

### February

North of Africa, Near and Middle East (MENA) Heads of Customs Regional Meeting takes place in Cairo, Egypt.

Niger accedes to the RKC, becoming the 99<sup>th</sup> Contracting Party.

Asia/Pacific Heads of Customs Regional Meeting takes place in Melbourne, Australia.

The International Convention on the Simplification and Harmonization of Customs Procedures (Kyoto Convention) was promulgated in 1974, and subsequently revised and updated in 1999 to become the blueprint for modern and efficient Customs procedures in the 21<sup>st</sup> Century, known as the Revised Kyoto Convention. To-date, 99 WCO Members have acceded to the RKC.

### March

30 years, 754 middle managers and 140 Administrations: the WCO's Fellowship Programme celebrates its 30-year anniversary.





## April

The 20<sup>th</sup> Governing Council Meeting of the East and Southern Africa Region takes place in Luanda, Angola.

The Regional Heads of Customs Meeting for the Americas and the Caribbean Region takes place in Puerto Natales, Chile.

The Regional Heads of Customs Conference for the Europe Region takes place in Warsaw, Poland.

The Regional Heads of Customs Conference for the West and Central Africa Region takes place in Abuja, Nigeria.

## May

The WCO IT Conference takes place in Freeport, The Bahamas, with over 400 delegates.

Palestine becomes the 180<sup>th</sup> Member of the WCO.







## 1. Who WE are

The World Customs Organization (WCO) was established in 1952 as the Customs Co-operation Council (CCC) and is an independent inter-governmental organization based in Brussels, Belgium.

The WCO represents 180 Customs administrations around the globe that collectively process approximately 98% of world trade.

As the global centre of Customs expertise, the WCO is the voice of the international Customs community.

The WCO's work can be categorized into five main areas: setting standards for a number of diverse but inter-linked Customs procedures; promoting international cooperation including information exchange; managing risk; building sustainable capacity including the delivery of quality technical assistance; and enhancing the image of Customs as a core function of a state service by emphasizing its contribution to national economic prosperity and social development.

## 2. Mission, Vision and Values

### WCO MISSION STATEMENT

The WCO provides leadership, guidance and support to Customs administrations to secure and facilitate legitimate trade, realize revenues, protect society and build capacity.

### WCO VISION STATEMENT

Borders divide, Customs connects.

Dynamically leading modernization and connectivity in a rapidly changing world.

## WCO VALUES

WE are a knowledge-based and action-oriented organization.

WE believe in transparent, honest, and auditable governance procedures.

WE are responsive to our Members, stakeholders in trade, and society.

WE capitalize on technology and innovation.

## 3. Organization

### 1) WCO Secretariat

**The Secretariat** is charged with the day-to-day operations of the Organization. A diverse staff of 130 people from around the world deliver on the WCO's vision and its Strategic Plan approved by the Council with support from the Committees.

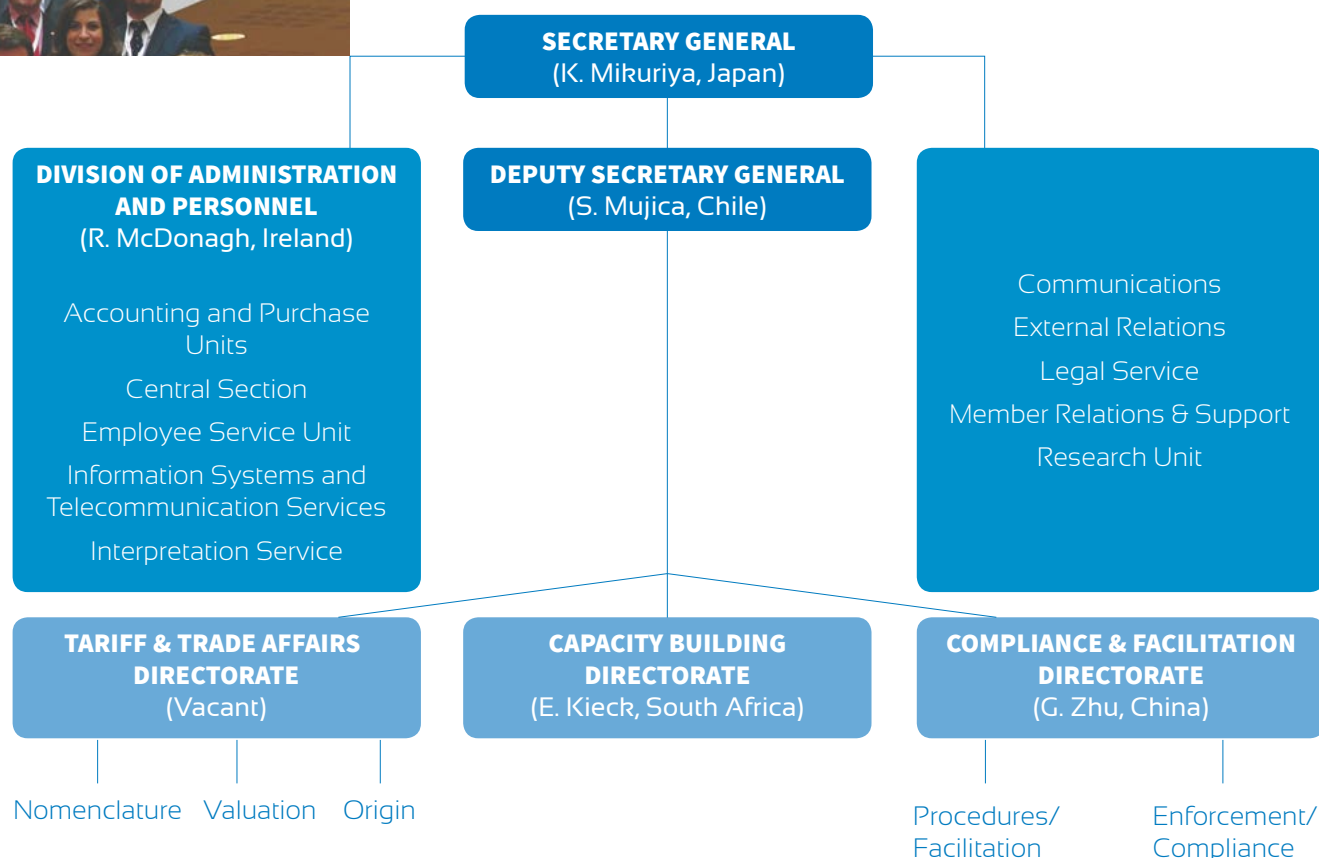
**The Office of the Secretary General**, which includes the Secretary General and the Deputy Secretary General, provides management and strategic guidance.

**The Division of Administration and Personnel** is responsible for the administrative management of the Secretariat, and oversees both the human and financial resources of the Organization.

**The Research Unit** produces evidence-based analytical research and policy analysis on Customs and international trade topics. It also organizes international research events such as the 2015 PICARD Conference.

**The Communications Service** is responsible for public affairs, stakeholder visits, and media engagement. It produces the magazine *WCO News*, which is issued three times a year and distributed to WCO Members, donor institutions, national development agencies, international organizations, professional associations, and private sector entities.

## Structure of the WCO Secretariat



### The Tariff and Trade Affairs Directorate (T&TA)

deals with commodity classification, goods valuation, and rules of origin matters. It manages the Harmonized System (HS), the WTO Valuation Agreement and the WTO Agreement on Rules of Origin. T&TA supports the uniform interpretation and application of the HS. T&TA promotes harmonized interpretation and application of the WTO Valuation Agreement, including exploring the link between the Agreement and transfer pricing. Additionally, the T&TA Directorate ensures that the WCO supports Customs administrations in their management and application of rules of origin, of particular importance given the current trading environment and the proliferation of preferential trade arrangements.

### The Compliance and Facilitation Directorate (C&F)

focuses on enforcement and trade facilitation matters. C&F instruments and tools include the Revised Kyoto Convention (RKC), the SAFE Framework of Standards, the Risk Management Compendium, the Customs Enforcement Network (CEN), Time Release Study (TRS), and the WCO Data Model. C&F is responsible for the development of the WCO's

strategy with respect to the WTO's Trade Facilitation Agreement (TFA). C&F coordinates operations against illicit trade, such as commercial fraud, narcotics, tobacco, intellectual property rights (IPR), hazardous goods, and weapons of mass destruction. C&F manages the WCO's network of Regional Intelligence Liaison Offices (RILOs).

### The Capacity Building Directorate (CBD)

coordinates and delivers capacity building, technical assistance, and training to Members. CBD emphasizes sustainable development by sequencing needs assessment, strategic planning, implementation, and monitoring. CBD tools include the Diagnostic Framework and the Capacity Building Development Compendium. CBD manages the WCO's network of regional capacity building entities which consist of Regional Offices for Capacity Building (ROCBs) and Regional Training Centres (RTCs). CBD develops and implements the WCO's e-learning modules and manages its online portal CLiKC! CBD also manages the PICARD Programme which focuses on the linkages between research, development, and human resources.







## THE REGIONAL ENTITIES OF THE WCO

-  Regional Training Centre (RTC)
-  Regional Intelligence Liaison Office (RILO)
-  Regional Office for Capacity Building (ROCB)

## 2) Regional entities

### **The Regional Intelligence Liaison Offices (RILOs)**

are responsible for the collection and analysis of enforcement-related data. The RILO network covers all six WCO regions and consists of offices in 11 countries: Cameroon, Chile, Korea (Republic of), Germany, Kenya, Morocco, Poland, Russian Federation, Saudi Arabia, St. Lucia, and Senegal.

### **The Regional Offices for Capacity Building (ROCBs)**

assist WCO Members with their capacity building programmes at the regional level. The six ROCBs (Argentina, Azerbaijan, Côte d'Ivoire, Kenya, Thailand, and the United Arab Emirates) cover each of the WCO's six regions.

**The Regional Training Centres (RTCs)** contribute to the regionalization of capacity building by providing facilities for training.

There are 24 WCO RTCs: seven in the Asia Pacific Region (China; Fiji; Hong Kong, China; India; Japan; Republic of Korea; and Malaysia), three in the East and Southern Africa Region (Kenya; South Africa; and Zimbabwe), three in the West and Central Africa Region (Burkina Faso; Republic of Congo; and Nigeria), six in the European Region (Azerbaijan; the Former Yugoslav Republic of Macedonia; Hungary; Kazakhstan; Russia; and Ukraine), two in the Americas Region (Brazil and the Dominican Republic) and three in North Africa, Near and Middle East (Egypt; Lebanon; and Saudi Arabia).

## 4. Committees

**The Council** is the supreme decision-making body of the WCO and convenes once a year. It is during this annual Council Session that final decisions regarding the Organization's work and activities are agreed upon.

**The Policy Commission** submits policy recommendations and the WCO Strategic Plan to the Council.

**The Finance Committee** is responsible for budgetary and financial matters.

**The Audit Committee** assists the Policy Commission and the Council by evaluating WCO programmes, policies, and administrative procedures.

**The HS Committee** interprets the HS legal texts to secure uniform classification of goods, including settlement of classification disputes between contracting parties, and amends the HS legal texts to reflect developments in technology and changes in trade patterns.

### **The Technical Committee on Customs Valuation**

was established in accordance with Article 18 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, under the auspices of the WCO, with a view to ensuring, at the technical level, uniformity in interpretation and application of the Valuation Agreement.

### **The Technical Committee on Rules of Origin (TCRO)**

is a WTO body but operates under the auspices of the WCO, as provided for under Article 4.2 of the Origin Agreement. The TCRO's two major mandates are: to undertake the technical exercise of the work programme for harmonizing non-preferential rules of origin; and to assume its permanent responsibilities, such as examining specific technical problems arising in the day-to-day administration of the rules of origin of Members.

**The Enforcement Committee** contributes to the WCO's work on anti-smuggling, compliance, and intelligence in areas such as security, commercial fraud, mutual administrative assistance, illicit drug trafficking, and money laundering.

### **The Permanent Technical Committee (PTC)**

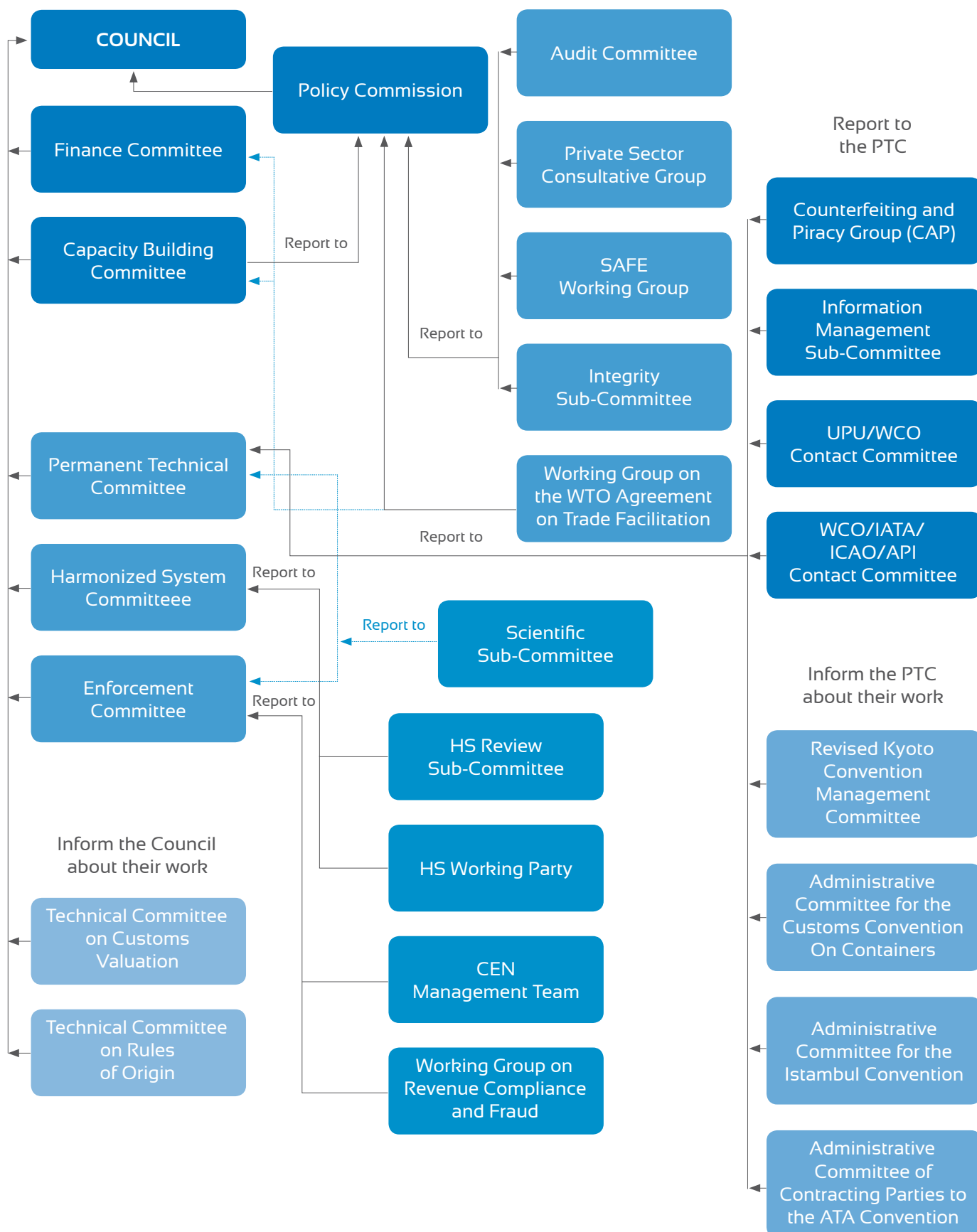
discusses and shares information on international standards and best practices for Customs procedures. The PTC is particularly focused on trade facilitation-related activities.

**The Working Group on the WTO Agreement on Trade Facilitation** confers on matters related to the TFA, with a particular emphasis on WCO trade facilitation instruments and tools, and decides upon TFA implementation strategies.

**The SAFE Working Group** is responsible for the SAFE Framework of Standards to Secure and Facilitate Global Trade.

**The Capacity Building Committee** develops capacity building, technical assistance, and training strategies, standards, and tools, and provides a forum for co-operation and information exchange on development topics.

## WCO Major Working Bodies





## 1. Background

The 2015 Customs Environmental Scan includes political, social, environmental, and administrative developments during 2014 that directly or indirectly relate to Customs.

## 2. Macroeconomic Indicators

**International trade slows.** The World Trade Organization (WTO) reduced their forecast for world trade growth in 2014 to 3.1% (down from the 4.7% forecast made in April 2014). "International trade grew by only 2.8% in 2012 and 3.2% in 2013 in dollar terms, even as global GDP grew by 3.1% and 3.2%. When measured in terms of volume, trade is still growing faster than the world economy, but by a decreasing margin. Having soared from 40% of the world's GDP in 1990 to a peak of 61% in 2011, trade has fallen back slightly to 60%, the same level as in 2008" (*The Economist*, 13 December 2014).

**Peak Trade?** Some economists think the slowdown in international trade growth is structural, and have accordingly accorded the term peak trade to describe this trend.

**Major economies.** The US economy continued to strengthen with GDP growth of 2.4% in 2014 and unemployment rates under 6%. The European Union continued to feel the effects of deflation, unemployment exceeding 11%, and anemic economic growth. Japan introduced more fiscal stimulus measures to help nurture economic growth. India and China experienced economic growth of approximately 7.5% in 2014.

**Rise of the US Dollar.** The US dollar (USD) experienced a sharp appreciation against other currencies, particularly the Euro and the Japanese Yen. The USD rose to 1.19 Euro in January 2015, the highest in nine years. This will result in US exports becoming more expensive while European and Japanese exports will be less expensive. The rising USD may also have an impact on revenue collection for Customs administrations; depreciation of major currencies against the USD may improve Customs duty collection in these countries.

**Oil prices plummet.** The plunge in oil prices will have economic, fiscal, and geopolitical impacts. Countries that receive a substantial amount of Customs duties from oil imports may experience downward pressure on their overall revenue collection. Reduced oil prices will see a consequent reduction in transport costs, which may encourage trade. On the other hand, volatile oil prices have been identified as discouraging trade.

**Oil exporters** may experience a decline in national income. Countries which consume a significant amount of oil may experience new opportunities for allocation of the ensuing savings previously spent on fuel. Decreased oil prices are harming the potential of new extraction techniques such as fracking (shale gas) that generally cost more than conventional oil production.

### 3. Trade Agreements

#### WTO Trade Facilitation Agreement (TFA).

With the recent adoption of the TFA's Protocol of Amendment, the TFA is back on track. While implementation will likely take many years in developing countries, the process will positively impact donor funding for Customs reform and modernisation.

**Free Trade Agreements (FTAs) or Regional Trade Agreements (RTAs).** FTAs as a whole continue to increase. For countries signing FTAs, this will impact the level of revenue collected. According to the WTO, "as of 8 January 2015, some 604 notifications of RTAs (counting goods, services and accessions separately) had been received by the GATT/WTO. Of these, 398 were in force. These WTO figures correspond to 446 physical RTAs (counting goods, services and accessions together), of which 259 are currently in force." (WTO website, 2015).

There are currently two major RTAs being negotiated. *The Transatlantic Trade and Investment Partnership (TTIP)* is a proposed FTA between the European Union and the United States. *The Trans-Pacific Partnership (TPP)* is a proposed trade and investment agreement which currently counts Australia, Brunei Darussalam, Canada, Chile, Japan, Malaysia, Mexico, New Zealand, Peru, Singapore, the United States, and Vietnam participating as negotiating partners.



**Euroasian Economic Union (EEU).** The EEU, which succeeds the Eurasian Customs Union, became operational on 1 January 2015. The EEU Members are Armenia, Belarus, Kazakhstan, Kyrgyzstan and Russia. EEU Members have lifted some internal Customs barriers and harmonised some procedures. The agreement focuses on the free flow of capital, goods and services, and workforce throughout a common market with an estimated output of \$2.4 trillion, comprising more than 170 million people.

**Trade in information technology.** In late 2014, China and the US reached a deal which could lead to a proposed treaty on trade in information technology among a coalition of willing WTO Members (*The Economist*, 13 December 2014).

#### 4. Tax revenue

**Revenue Sharing.** The process in which one country collects the duties owed to another country will continue to have implications for Customs. In some regions, where Customs revenue still accounts for an important share of the national budget, this revenue sharing concern is one of the major obstacles to regional Customs integration.

#### 5. Political, Social, and Environmental Influences

**Security.** Due to acts of terrorism and violent extremism, several governments moved to increase data collection for security purposes, such as requiring airlines to submit API and PNR data.

**Narcotics Smuggling.** The international trade in illegal narcotics continued to abound. Several countries in Latin America are softening drug laws. Two US states (Oregon and Alaska) and one city (Washington, D.C.) joined Colorado and Washington State in introducing legalisation of

recreational and medicinal marijuana. This trend is important for Customs given that marijuana is one the most significant drugs in terms of seizures.

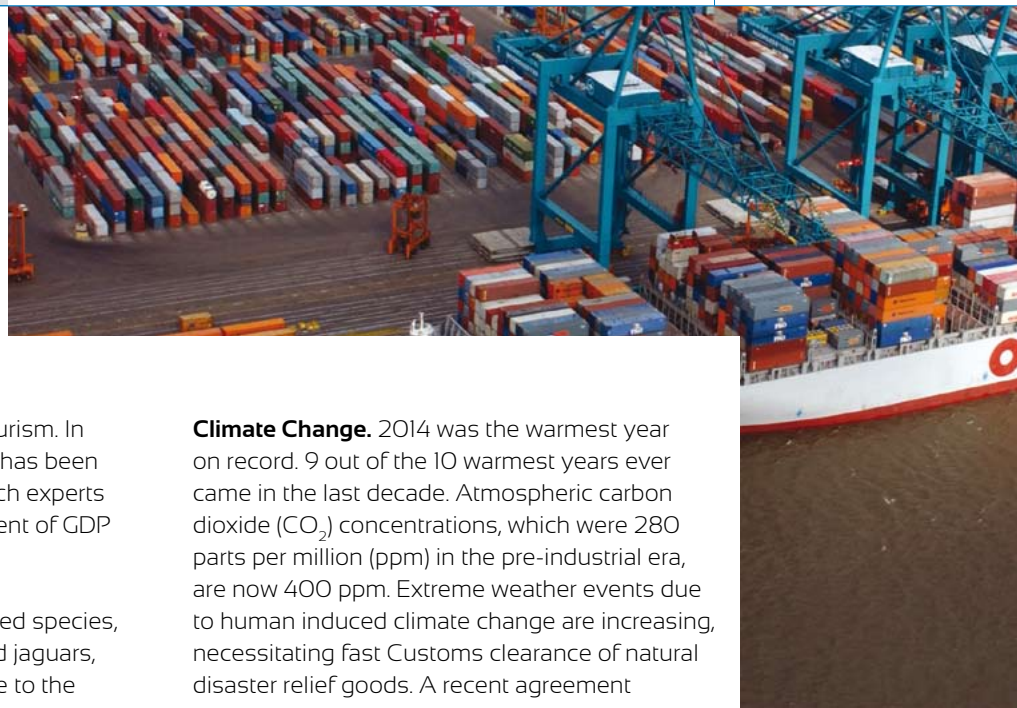
**Cross-border e-commerce.** Cross-border e-commerce is increasing at an astonishing rate around the world due to a combination of factors such as continuously advancing internet technology, economic development in developing countries, the expansion of express delivery services and an increasingly mobile labour force. Cross-border e-commerce accounts for 10 to 15 percent of total e-commerce volume, depending on the region. By 2025, Asia may account for some 40 percent of the cross-border volumes and Europe may account for about 25 percent, followed by North America at 20 percent. A dramatic increase in cross-border e-commerce impacts Customs administrations in terms of revenue collection, supply chain security, and allocation of Customs resources.

#### Open data and “democratic knowledge”.

Demand for public sector transparency is increasing, including in the fields of taxation and trade. Some administrations have launched or are launching initiatives to share data and policy simulation engines with the general public. Some experts and policymakers (i.e. EU, UNCTAD, and the World Bank) are advocating for the exploration of firm-level data to support reflection on trade and Customs policies. The concept of “firm-level data” is also increasing. Customs administrations maintain crucial databases (ACS) related to international trade and will be asked to contribute.

**Impact of Ebola.** To halt the spread of the virus, the countries most affected by the Ebola virus disease implemented quarantines in areas where risk of infection is high, while neighboring countries imposed restrictions on the movement of people and goods, including border closures. These measures, in turn, have reduced internal





and regional trade, transport, and tourism. In particular, it is anticipated that there has been great damage to informal trade, which experts estimate ranges from 20 to 75 percent of GDP for West African countries.

**Wildlife smuggling.** Many endangered species, such as elephants, rhinos, tigers, and jaguars, face extinction in the near future due to the illegal trade in wildlife.

**Tobacco Control.** Customs administrations and other revenue agencies continued to collect billions of dollars annually in taxes on tobacco products which are used to fund many government services. Evidence shows that tobacco taxation is a core tool in reducing the prevalence of smoking, and thus reducing tobacco-related diseases such as cancer, heart disease, stroke, bronchitis and emphysema. Approximately 6 million people were killed worldwide in 2014 by cigarette-related diseases.

A growing number of countries (Australia, Ireland, UK, and France) have adopted plain (standardized) packaging of cigarettes. Preliminary data are being reported from Australia since the passage of its plain packaging law in December 2012. The Australian Bureau of Statistics reported that the December 2014 quarter showed a 2.9% decrease in tobacco consumption and a 12.2% reduction from December 2013 to December 2014. Australian Customs and Border Protection reported in its most recent annual report (2013-2014) decreases from 2012-2013 to 2013-2014 in several illicit cigarette trade indicators, including the level of tobacco seized (down from 183 to 178 tonnes); the number of cigarettes seized (down from 200 to 147 million of sticks); and duty evaded (down from 151 to 139 million Australian dollars).

**Climate Change.** 2014 was the warmest year on record. 9 out of the 10 warmest years ever came in the last decade. Atmospheric carbon dioxide (CO<sub>2</sub>) concentrations, which were 280 parts per million (ppm) in the pre-industrial era, are now 400 ppm. Extreme weather events due to human induced climate change are increasing, necessitating fast Customs clearance of natural disaster relief goods. A recent agreement between China and the United States commits for the first time both countries to emission reductions.

## 6. Administrative Influences

**Corruption.** Customs corruption continues to be a problem as evidenced by NGO and media reports. The G20 has placed corruption on its agenda for discussion. The WCO continues to promote performance measurement contracts (PMC) as a tangible measure for reducing corruption.

**Organizational risks to Customs.** Several Customs administrations and tax authorities are merging into revenue authorities in Eastern Europe. This follows the major wave of the establishment of revenue authorities in Africa in the 1980s and 1990s following advocacy by the IMF. Small countries frequently merge two fiscal authorities in order to save administrative costs.



05

## WCO STRATEGIC GOALS

The WCO Strategic Plan catalogues priorities which have been identified and endorsed by the supreme decision-making body of the Organization, the Council, and provides orientation and strategic guidance. The Plan, in addition to the Strategic Goals contained therein, is intended to accurately reflect and respond to the current Customs and trade environment. The WCO's 2013/2014 to 2015/2016 Strategic Plan contains the following 7 Strategic Goals.

Packages have been developed in accompaniment to four of the Strategic Goals. The packages ensure a timely, coordinated and effective delivery of the key performance indicators associated with each Goal.

**1 – PROMOTE** the security and facilitation of international trade, including simplification and harmonization of Customs procedures  
= Economic Competitiveness Package.

**2 – PROMOTE** fair, efficient, and effective Revenue collection = Revenue Package.

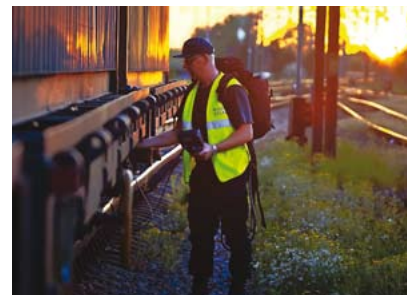
**3 – PROTECT** society, public health and safety  
= Compliance and Enforcement Package.

**4 – STRENGTHEN** Capacity Building  
= Organizational Development Package.

**5 – PROMOTE** information exchange between all stakeholders.

**6 – RAISE** the performance and profile of Customs.

**7 – CONDUCT** Research and Analysis.









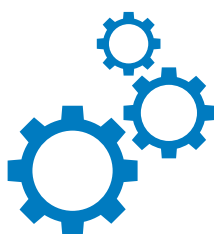


More than  
**840,000**  
Customs officers  
around the world

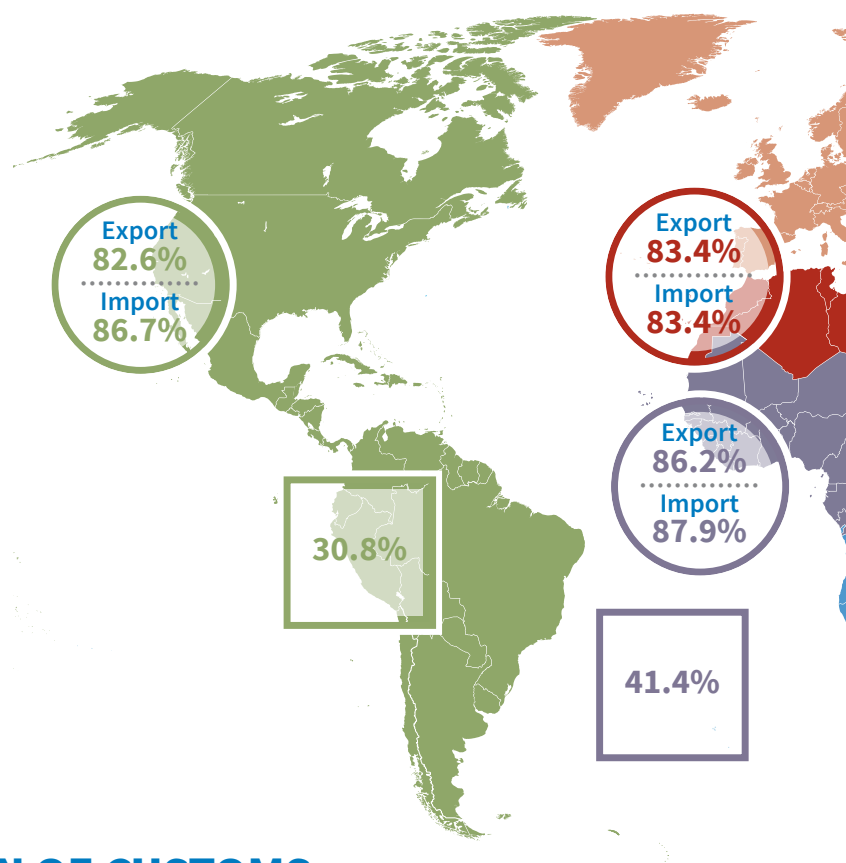


**13.3%**  
of Heads of Customs  
administrations are  
female

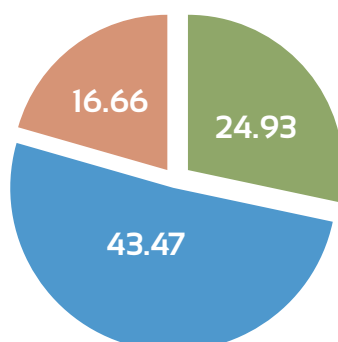
## PERCENTAGE OF ELECTRONIC DECLARATIONS<sup>1</sup> AND



More than  
**60%**  
of Customs Administrations  
use custom-made  
automated clearance  
systems



## COMPOSITION OF CUSTOMS REVENUE (%)



CUSTOMS DUTIES

GENERAL CONSUMPTION TAXES

SPECIAL CONSUMPTION TAXES



# 45%

of Customs Administrations  
are embedded within a ministry

28.3% are Revenue authorities

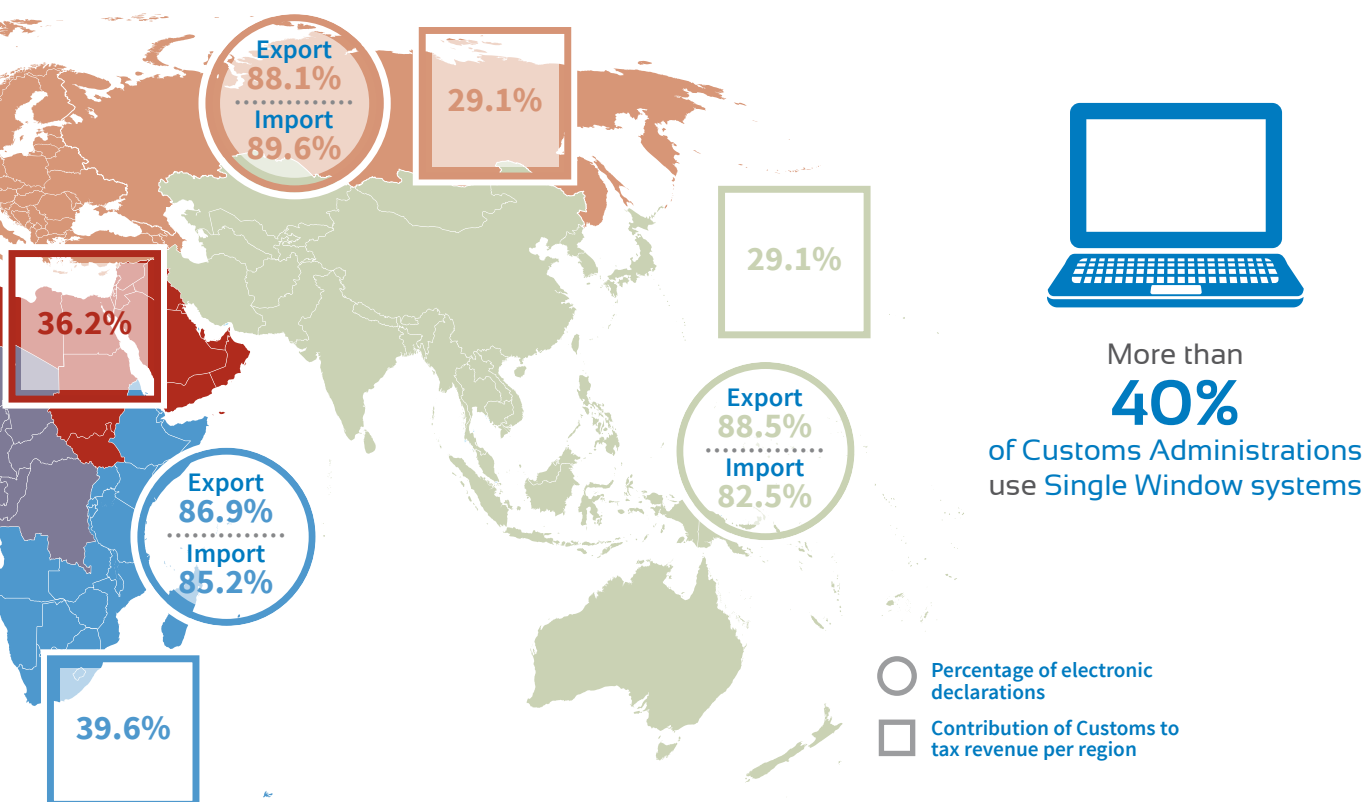
25% are Customs agencies



# 610 million

Customs declarations  
excluding postal items and  
express consignments

## CONTRIBUTION OF CUSTOMS TO TAX REVENUE PER REGION<sup>2</sup>

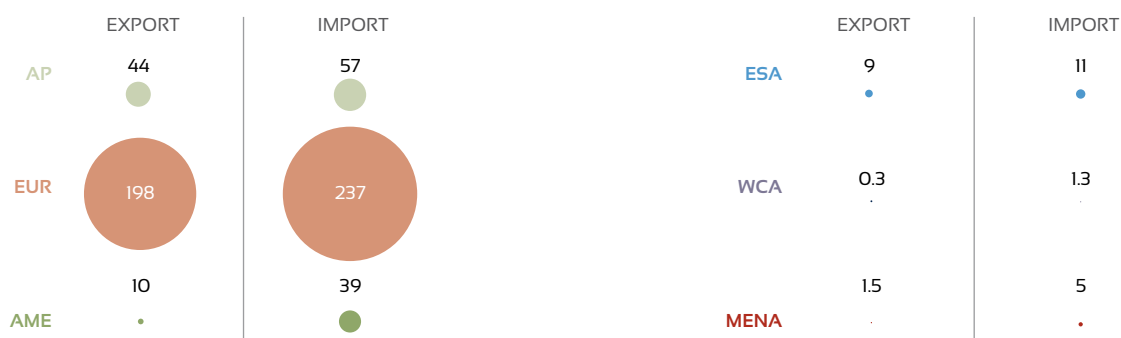


More than

# 40%

of Customs Administrations  
use Single Window systems

## NUMBER OF CUSTOMS DECLARATIONS BY REGION (IN MILLIONS)



<sup>1</sup> The figures shown are sourced from data received from 142 Member respondents.

<sup>2</sup> This figure represents the share of revenue collected by Customs (VAT included for example) of the overall national tax revenue.

## 1. GENERAL INFORMATION



Country Name	Name of Head of Customs Administration	Title of Head of Customs Administration	Name of Customs Administration
Afghanistan (Islamic Republic)	Mr. Najibullah WARDAK	Director General of Afghan Customs Department	Afghan Customs Department, Ministry of Finance
Albania	Ms. Irena BEQIRAJ	Deputy Minister of Finances and Director General of Customs	Directorate General of Customs, Ministry of Finance
Algeria	M. BENTAHAR Kadour	Directeur Général des Douanes	Direction Générale des Douanes, Ministère des Finances
Andorra	Mlle Marta BOQUERA	Directrice Générale des Douanes	Douane Andorrana, Ministère des Finances
Angola	Mr. Valentim Joaquim MANUEL	President of the Board	Angola Revenue Administration
Argentina	Mr. Ricardo ECHEGARAY	Federal Administrator of Public Revenues	Federal Administration of Public Revenues
Armenia	Mr. Gagik KHACHATRYAN	Chairman, Lieutenant General of Customs Service	Armenian Customs Service, State Revenue Committee
Australia	Mr. Roman QUAEDVLIEG	Chief Executive Officer	Australian Customs and Border Protection Service
Austria	Mr. Hans Georg KRAMER	Director General of Customs	Customs Department, Ministry of Finance
Azerbaijan	Mr. Aydin ALIYEV	Chairman of the State Customs Committee	State Customs Committee of Republic of Azerbaijan
Bahamas	Mr. Charles TURNER	Comptroller of Customs	Customs Department, Ministry of Finance
Bahrain	Mr. Mohamed bin Khalifa AL KHALIFA	President of Customs	Customs Affairs, Ministry of the Interior
Bangladesh	Mr. Nojibur RAHMAN	Chairman of National Board of Revenue	Customs Wing, National Board of Revenue Bangladesh
Barbados	Ms. Annette WEEKES	Acting Comptroller of Customs	Customs Department, Ministry of Finance and Economic Affairs
Belarus	Mr. Yury SENKO	Chairman of the State Customs Committee of the Republic of Belarus	State Customs Committee of the Republic of Belarus
Belgium	M. Noël COLPIN	Administrateur général des Douanes et Accises	Administration générale des Douanes et Accises, Service Public Fédéral Finances
Belize	Mr. Emil GRINAGE	Comptroller of Customs and Excise	Belize Customs and Excise Department, Ministry of Finance
Benin	Mr. Paul Lafia TABE	Directeur général des Douanes et Droits indirects	Direction générale des Douanes et Droits indirects
Bermuda	Ms. Lucinda PEARMAN	Collector of Customs	Customs Department, Ministry of Finance and Ministry of National Security

Type of Organization	Customs Website Address	Number of Customs staff (approximate) <sup>a</sup>	Year of WCO Accession	Key WCO Instrument		
				HS <sup>*</sup>	RKC <sup>y</sup>	SAFE <sup>z</sup>
Ministry Department	<a href="http://www.customs.mof.gov.af">www.customs.mof.gov.af</a>	1,776	2004			v
Ministry Department	<a href="http://www.dogana.gov.al">www.dogana.gov.al</a>	1,002	1992	v	v	v
Ministry Department	<a href="http://www.douane.gov.dz">www.douane.gov.dz</a>	18,500	1966	v	v	
Ministry Department	<a href="http://www.duana.ad">www.duana.ad</a>	91	1998	v		
Revenue Authority	<a href="http://www.alfandegas.gv.ao">www.alfandegas.gv.ao</a>	1,824	1990	v		v
Revenue Authority	<a href="http://www.afip.gob.ar">www.afip.gob.ar</a>	5,168	1968	v	v	v
Revenue Authority	<a href="http://www.customs.am">www.customs.am</a>	n.a.	1992	v	v	v
Border Protection Service	<a href="http://www.customs.gov.au">www.customs.gov.au</a>	5,000	1961	v	v	v
Ministry Department	<a href="http://www.bmf.gv.at">www.bmf.gv.at</a>	1,690	1953	v	v	v
Customs Agency	<a href="http://www.customs.gov.az">www.customs.gov.az</a>	3,000	1992	v	v	v
Ministry Department	<a href="http://www.bahamas.gov.bs/customs">www.bahamas.gov.bs/customs</a>	701	1974	v	v	v
Ministry Department	<a href="http://www.customs.gov.bh">www.customs.gov.bh</a>	1,177	2001	v	v	v
Revenue Authority	<a href="http://www.nbr-bd.org">www.nbr-bd.org</a>	12,726	1978	v	v	v
Ministry Department	<a href="http://customs.gov.bb">customs.gov.bb</a>	502	1999			
Customs Agency	<a href="http://www.customs.gov.by">www.customs.gov.by</a>	5,200	1993	v	v	v
Ministry Department	<a href="http://fiscus.fgov.be">fiscus.fgov.be</a>	3,600	1952	v	v	v
Ministry Department	<a href="http://www.customs.gov.bz">www.customs.gov.bz</a>	177	2008			
Ministry Department	<a href="http://www.douanes-beninoises.net">www.douanes-beninoises.net</a>	963	1998	v		v
Ministry Department	<a href="http://www.customs.gov.bm">www.customs.gov.bm</a>	184	1990			v





Country Name	Name of Head of Customs Administration	Title of Head of Customs Administration	Name of Customs Administration
<b>Bhutan</b>	Mr. Yonten NAMGYEL	Director of Department of Revenue & Customs	Department of Revenue and Customs, Ministry of Finance
<b>Bolivia</b>	Ms. Marlene ARDAYA Vasquez	Executive President	National Customs of Bolivia
<b>Bosnia and Herzegovina</b>	Mr. Zdravko CVJETINOVIC	Assistant Director for Customs Section	Customs Section, Indirect Taxation Authority of Bosnia and Herzegovina
<b>Botswana</b>	Mr. Phodiso Philiso VALASHIA	Commissioner of Customs and Excise	Customs and Excise Division, Botswana Unified Revenue Service
<b>Brazil</b>	Mr. Emani Argolo CHECCUCCI Filho	Undersecretary of Customs and International Relations	Undersecretariat of Customs and International Relations, Secretariat of the Federal Revenue of Brazil
<b>Brunei Darussalam</b>	Mr. MASWADI MOHSIN	Acting Controller of Customs and Excise	Royal Customs and Excise Department, Ministry of Finance
<b>Bulgaria</b>	Mr. Vanyo TANOV	Director General	National Customs Agency
<b>Burkina Faso</b>	M. Adama SAWADOGO	Directeur Général des Douanes	Direction Générale des Douanes, Ministère de l'Economie et des Finances
<b>Burundi</b>	M. Frédéric MANIRAMBONA	Commissaire des Douanes et Accises	Commissariat des Douanes et Accises, Office Burundais des Recettes
<b>Cambodia</b>	Mr. Kun NHEM	Delegate of the Royal Government in charge of the General Department of Customs and Excise	General Department of Customs and Excise, Ministry of Economy and Finance
<b>Cameroon</b>	Mme Minette LIBOM LI LIKENG	Directeur Général des Douanes	Direction Générale des Douanes, Ministère des Finances
<b>Canada</b>	Mr. Luc PORTELANCE	President	Canada Border Services Agency
<b>Cape Verde</b>	M. Guntar Samory de OLIVEIRA CAMPOS	Directeur National Adjoint pour les Douanes	Direction des Douanes de la Direction National des Recettes de l'Etat
<b>Central African Republic</b>	Mlle Rachel NGAKOLA	Directeur Général des Douanes et Droits indirects	Direction Générale des Douanes et Droits indirects, Ministère des Finances et du Budget
<b>Chad</b>	M. Saleh Deby ITNO	Directeur général des Douanes et Droits indirects	Direction générale des Douanes et Droits indirects
<b>Chile</b>	Mr. Gonzalo PEREIRA	Director General of Customs	National Customs Service
<b>China</b>	Mr. YU Guangzhou	Minister	General Administration of Customs of China
<b>Colombia</b>	Ms. Claudia María GAVIRIA VÁSQUEZ	Director General	Directorate of National Taxes and Customs, Ministry of Finance and Public Credit
<b>Comoros</b>	M. Moustafa SAID SOIMIHI	Directeur Général des Douanes	Direction Générale des Douanes, Ministère des Finances, du Budget et du Plan
<b>Congo (Republic of the)</b>	M. Jean Alfred ONANGA	Directeur général des Douanes et Droits indirects	Direction générale des Douanes et Droits indirects, Ministère des Finances du Budget et du Portefeuille Public
<b>Costa Rica</b>	Mr. Rafael BONILLA Vindas	Director General of Customs	Directorate General of Customs, Ministry of Finance
<b>Côte d'Ivoire</b>	M. Issa COULIBALY	Directeur Général des Douanes	Direction Générale des Douanes, Ministère auprès du Premier Ministre chargé du Budget
<b>Croatia</b>	Mr. Zlatko GRABAR	Director General of Customs	Customs Directorate, Ministry of Finance

Type of Organization	Customs Website Address	Number of Customs staff (approximate) <sup>a</sup>	Year of WCO Accession	Key WCO Instrument		
				HS <sup>c</sup>	RKC <sup>c</sup>	SAFE <sup>c</sup>
Ministry Department	<a href="http://www.mof.gov.bt">www.mof.gov.bt</a>	211	2002	v	v	v
Customs Agency	<a href="http://www.aduana.gob.bo">www.aduana.gob.bo</a>	1,852	1997	v		v
Revenue Authority	<a href="http://www.uino.gov.ba">www.uino.gov.ba</a>	1,315	2008	v		v
Revenue Authority	<a href="http://www.burs.org.bw">www.burs.org.bw</a>	544	1978	v	v	v
Revenue Authority	<a href="http://www.receita.fazenda.gov.br">www.receita.fazenda.gov.br</a>	3,134	1981	v		v
Ministry Department	<a href="http://www.mof.gov.bn/index.php/departments/royal-custom-a-excise-department">www.mof.gov.bn/index.php/departments/royal-custom-a-excise-department</a>	425	1996			v
Customs Agency	<a href="http://www.customs.bg">www.customs.bg</a>	3,350	1973	v	v	v
Ministry Department	<a href="http://www.douanes.bf">www.douanes.bf</a>	1,795	1966	v		v
Revenue Authority	<a href="http://www.obr.bi">www.obr.bi</a>	235	1964			v
Ministry Department	<a href="http://www.customs.gov.kh">www.customs.gov.kh</a>	1,041	2001	v		v
Ministry Department	<a href="http://douanescustoms-cm.net">douanescustoms-cm.net</a>	3,025	1965	v	v	v
Border Protection Service	<a href="http://www.cbsa-asfc.gc.ca">www.cbsa-asfc.gc.ca</a>	13,000 <sup>b</sup>	1971	v	v	v
Revenue Authority	<a href="http://www.alfandegas.cv">www.alfandegas.cv</a>	197	1992	v	v	v
Ministry Department	<a href="http://www.douane-rca.org">www.douane-rca.org</a>	500	1986	v		v
Ministry Department	n.a.	1,908	2005	v		v
Customs Agency	<a href="http://www.aduana.cl">www.aduana.cl</a>	1,669	1966	v		v
Ministry Department	<a href="http://www.customs.gov.cn">www.customs.gov.cn</a>	57,000	1983	v	v	v
Ministry Department	<a href="http://www.dian.gov.co">www.dian.gov.co</a>	4,797	1993	v		v
Ministry Department	<a href="http://www.douanes.km">www.douanes.km</a>	531	1993	v		v
Ministry Department	<a href="http://www.douanes.gouv.cg">www.douanes.gouv.cg</a>	2,721	1975	v		v
Ministry Department	<a href="http://www.hacienda.go.cr/contenido/284-servicio-nacional-de-aduanas">www.hacienda.go.cr/contenido/284-servicio-nacional-de-aduanas</a>	634	2001	v		v
Ministry Department	<a href="http://www.douanes.ci">www.douanes.ci</a>	1,848	1963	v	v	v
Ministry Department	<a href="http://www.carina.hr">www.carina.hr</a>	2,921	1993	v	v	v

Country Name	Name of Head of Customs Administration	Title of Head of Customs Administration	Name of Customs Administration
Cuba	Mr. Pedro Miguel PÉREZ BETANCOURT	Chief of the General Customs	General Customs of the Republic of Cuba
Curaçao	Mr. Leslie FREDEMA	Executive manager finance and control	Douane Curacao, Ministry of Finance
Cyprus	Mr. Demetrios HADJICOSTIS	Acting Director General of Customs and Excise	Department of Customs and Excise, Ministry of Finance
Czech Republic	Mr. Petr KAŠPAR	Director General of Customs	Czech Customs Administration
Democratic Republic of the Congo	M. Déo RUGWIZA MAGERA	Directeur Général des Douanes et Accises	Direction Générale des Douanes et Accises
Denmark	Mr. Preben Buchholtz HANSEN	Director General of Customs	SKAT (The Danish Customs and Tax Administration)
Djibouti	M. Ahmed Youssouf GOULED	Directeur général des Douanes et Droits indirects	Direction des Douanes et Droits indirects, Ministère du Budget
Dominican Republic	Mr. Juan FERNANDO Fernandez	Director General of Customs	Directorate General of Customs
Ecuador	Mr. Pedro Xavier CÁRDENAS MONCAYO	Director General of Customs	National Customs Service of Ecuador
Egypt	Mr. Mohamed ELSALHAWY	Customs Commissioner	Egyptian Customs Authority
El Salvador	Mr. Carlos Alfredo CATIVO Sandoval	General Director of Customs	Directorate General of Customs, Ministry of Finance
Eritrea	Mr. Yosief YEHDEGO	Director General of Customs	Customs Department, Ministry of Finance
Estonia	Mr. Marek HELM	Director General	Estonian Tax and Customs Board
Ethiopia	Mr. Beker SHALE	Deputy Director General of Customs function	Ethiopian Revenues and Customs Authority
Fiji	Mr. Jitoko TIKOLEVU	Chief Executive Officer of Fiji Revenue & Customs Authority	Customs Division, Fiji Revenue & Customs Authority
Finland	Mr. Antti HARTIKAINEN	Director General	Finnish Customs
France	Mlle Hélène CROCQUEVIELLE	Directrice générale des douanes	Direction générale des douanes et des droits indirects, Ministère de l'Economie et des Finances
Gabon	M. Michel ONDINGA NGUENGOUÉ	Directeur Général des Douanes et Droits Indirects	Direction Générale des Douanes et Droits Indirects, Ministère de l'Economie, de l'Emploi et du Développement Durable
Gambia	Mr. Yankuba DARBOE	Commissioner General	Gambia Revenue Authority
Georgia	Mr. Giorgi TABUASHVILI	Director General of Georgia Revenue Service	LEPL Georgia Revenue Service

Type of Organization	Customs Website Address	Number of Customs staff (approximate) <sup>a</sup>	Year of WCO Accession	Key WCO Instrument		
				HS <sup>b</sup>	RKC <sup>c</sup>	SAFE <sup>d</sup>
Customs Agency	<a href="http://www.aduana.co.cu">www.aduana.co.cu</a>	6,693	1988	v	v	v
Ministry Department	n.a.	236	2001			v
Ministry Department	<a href="http://www.mof.gov.cy/ce">www.mof.gov.cy/ce</a>	305	1967	v	v	v
Customs Agency	<a href="http://www.celnisprava.cz">www.celnisprava.cz</a>	5,421	1993	v	v	v
Customs Agency	<a href="http://www.douanesrdc.com">www.douanesrdc.com</a>	5,916	1972	v	v	v
Revenue Authority	<a href="http://www.skat.dk">www.skat.dk</a>	500	1952	v	v	v
Ministry Department	<a href="http://www.douanes.dj">www.douanes.dj</a>	429	2008			v
Customs Agency	<a href="http://www.aduanas.gob.do">www.aduanas.gob.do</a>	5,032	2004	v	v	v
Customs Agency	<a href="http://www.aduana.gob.ec">www.aduana.gob.ec</a>	1,963	1997	v		v
Customs Agency	<a href="http://www.customs.gov.eg">www.customs.gov.eg</a>	14,705	1956	v	v	v
Ministry Department	<a href="http://www.mh.gob.sv">www.mh.gob.sv</a>	768	2005			v
Ministry Department	n.a.	n.a.	1995	v		
Revenue Authority	<a href="http://www.emta.ee">www.emta.ee</a>	635	1992	v	v	v
Revenue Authority	<a href="http://www.erca.gov.et">www.erca.gov.et</a>	2,052	1973	v		v
Revenue Authority	<a href="http://www.frca.org.fj">www.frca.org.fj</a>	305	1997	v	v	v
Customs Agency	<a href="http://www.tulli.fi">www.tulli.fi</a>	2,260	1961	v	v	v
Ministry Department	<a href="http://www.douane.gouv.fr">www.douane.gouv.fr</a>	16,665	1952	v	v	v
Ministry Department	<a href="http://www.douanes.ga">www.douanes.ga</a>	1,020	1965	v	v	v
Revenue Authority	<a href="http://www.gra.gm">www.gra.gm</a>	203	1987			v
Revenue Authority	<a href="http://www.rs.ge">www.rs.ge</a>	1,393	1993	v		v





Country Name	Name of Head of Customs Administration	Title of Head of Customs Administration	Name of Customs Administration
Germany	Mr. Julian WÜRTENBERGER	Director General of Customs, Excise Duties and Spirits Monopoly	Directorate of Customs, Excise Duties and Spirits Monopoly, Federal Ministry of Finance
Ghana	Mr. Wallace AKONDOR	Customs Commissioner	Customs Division, Ghana Revenue Authority
Greece	Ms. Eirini YIALOURI	Director General of Customs and Excise	Directorate General of Customs and Excise, Ministry of Finance
Guatemala	Mr. Alejandro GONZALEZ PORTOCARRERO	Customs Intendant	Guatemala Customs' Intendancy, Superintendence of Tax Administration
Guinea	M. Toumany SANGARE	Directeur Général	Direction générale des Douanes, Ministère Délégué au Budget
Guinea-Bissau	M. Jose Demba BUARO	Directeur Général des Douanes	Direction Générale des Douanes, Ministère des Finances
Guyana	Mr. Khurshid SATTAUR	Commissioner General	Customs and Trade Administration, Guyana Revenue Authority
Haiti	M. Fresnel JEAN-BAPTISTE	Directeur général de l'Administration générale des douanes	Administration générale des Douanes
Honduras	Ms. Ximara GOMEZ	Deputy Director of Customs Revenue	Deputy Directorate of Customs Revenue, Executive Directorate of Revenue
Hong Kong, China	Mr. Wan-ching Clement CHEUNG	Commissioner of Customs and Excise	Customs and Excise Department
Hungary	Mr. Károly SZABÓ	Director General for Customs and Finance Guard	Customs and Finance Guard Section, National Tax and Customs Administration
Iceland	Mr. Snorri OLSEN	Director General	Directorate of Customs
India	Mr. KAUSHAL SRIVASTAVA	Chairman	Central Board of Excise and Customs, Ministry of Finance
Indonesia	Mr. Agung KUSWANDONO	Director General of Customs and Excise	Customs and Excise Directorate General, Ministry of Finance
Iran (Islamic Republic of)	Mr. Massoud KARBASIAN	President	Islamic Republic of Iran Customs Administration
Iraq	Mr. Jassim AL HAKIM JASSAM	Director General of General Customs Authority	General Customs Authority, Ministry of Finance
Ireland	Mr. Liam IRWIN	Director General of Customs	Office of the Revenue Commissioners
Israel	Mr. Avraham Ben ARDETE	Director General	Customs Directorate, Israel Tax Authority
Italy	Mr. Giuseppe PELEGGI	Director of Customs Agency	Customs and Monopolies Agency
Jamaica	Mr. Richard REESE	Commissioner of Customs	Jamaica Customs Agency
Japan	Mr. Yutaka MIYAUCHI	Director General	Customs and Tariff Bureau, Ministry of Finance
Jordan	Mr. Monther Abdelqader AL-ASSAF	Director General	Customs Department, Ministry of Finance
Kazakhstan	Mr. Dean Daulet ERGOZHIN	Chairman	Customs Control Committee, Ministry of Finance
Kenya	Mr. Julius MUSYOKI	Commissioner of Customs and Border Control	Customs & Border Control Department, Kenya Revenue Authority
Korea (Republic of)	Mr. Nak-Hoe KIM	Commissioner	Korea Customs Service
Kuwait	Mr. Khalid AL-SAIF	Acting Director General of Customs	Kuwait General Administration of Customs
Kyrgyzstan	Mr. Zhunusov Adamkul OROKEEVICH	Chairman of the State Customs Service	State Customs Service

Type of Organization	Customs Website Address	Number of Customs staff (approximate) <sup>a</sup>	Year of WCO Accession	Key WCO Instrument		
				HS <sup>c</sup>	RKC <sup>y</sup>	SAFE <sup>z</sup>
Ministry Department	<a href="http://www.zoll.de">www.zoll.de</a>	34,676	1952	v	v	v
Revenue Authority	<a href="http://www.gra.gov.gh">www.gra.gov.gh</a>	1,959	1968	v		v
Ministry Department	<a href="http://www.gsis.gov.gr">www.gsis.gov.gr</a>	2,055	1952	v	v	v
Revenue Authority	<a href="http://www.sat.gob.gt">www.sat.gob.gt</a>	1,158	1985			v
Ministry Department	<a href="http://www.douanesguinee.gov.gn">www.douanesguinee.gov.gn</a>	2,536	1991	v		v
Ministry Department	<a href="http://www.minfin-gov.bissau.net/dga">www.minfin-gov.bissau.net/dga</a>	525	2010	v		v
Revenue Authority	<a href="http://www.gra.gov.gy">www.gra.gov.gy</a>	171	1976			
Customs Agency	<a href="http://www.douane.gouv.ht">www.douane.gouv.ht</a>	1,624	1958	v		v
Revenue Authority	<a href="http://www.dei.gob.hn">www.dei.gob.hn</a>	723	2005			v
Customs Agency	<a href="http://www.customs.gov.hr">www.customs.gov.hr</a>	5,955	1987			v
Revenue Authority	<a href="http://www.nav.gov.hu">www.nav.gov.hu</a>	5,802	1968	v	v	v
Customs Agency	<a href="http://www.tollur.is">www.tollur.is</a>	224	1971	v		v
Ministry Department	<a href="http://www.cbec.gov.in">www.cbec.gov.in</a>	70,000	1971	v	v	v
Ministry Department	<a href="http://www.beacukai.go.id">www.beacukai.go.id</a>	13,586	1957	v		v
Customs Agency	<a href="http://www.irica.ir">www.irica.ir</a>	8,500	1959	v	v	v
Ministry Department	<a href="http://www.iraqcustoms.org">www.iraqcustoms.org</a>	3,017	1990			v
Revenue Authority	<a href="http://www.revenue.ie">www.revenue.ie</a>	397	1952	v	v	v
Revenue Authority	<a href="http://www.mof.gov.il/customs/eng/">www.mof.gov.il/customs/eng/</a>	850	1958	v		v
Customs Agency	<a href="http://www.agenziadogane.it">www.agenziadogane.it</a>	9,096	1952	v	v	v
Customs Agency	<a href="http://www.jacustoms.gov.jm">www.jacustoms.gov.jm</a>	1,100	1963			v
Ministry Department	<a href="http://www.customs.go.jp">www.customs.go.jp</a>	9,024	1964	v	v	v
Ministry Department	<a href="http://www.customs.gov.jo">www.customs.gov.jo</a>	3,100	1964	v	v	v
Customs Agency	<a href="http://e.customs.kz/wps/portal/customs">e.customs.kz/wps/portal/customs</a>	2,495	1992	v	v	v
Revenue Authority	<a href="http://www.kra.go.ke">www.kra.go.ke</a>	1,450	1965	v	v	v
Customs Agency	<a href="http://www.customs.go.kr">www.customs.go.kr</a>	4,571	1968	v	v	v
Ministry Department	<a href="http://www.customs.gov.kw">www.customs.gov.kw</a>	3,726	1993	v		v
Customs Agency	<a href="http://www.customs.gov.kg">www.customs.gov.kg</a>	1,275	2000	v		v

Country Name	Name of Head of Customs Administration	Title of Head of Customs Administration	Name of Customs Administration
Lao People's Democratic Republic	Mr. Athsaphangthong SIPANDONE	Director General of Customs	Department of Customs, Ministry of Finance
Latvia	Mr. Talis KRAVALIS	Director of the National Customs Board	National Customs Board, State Revenue Service
Lebanon	Mr. Nizar KHALIL	Président	Conseil supérieur des Douanes libanaises
Lesotho	Ms. Makali LEPHOLISA	Commissioner of Customs	Customs Division, Lesotho Revenue Authority
Liberia	Mr. Saa SAAMOI	Commissioner of Customs	Customs Department, Liberia Revenue Authority
Libya	Mr. Mustafa Azzam ELTEREJMAN	Director General	Libyan Customs Administration
Lithuania	Ms. Ramute LIUPKEVICIENE	Acting Director General of the Customs Department	Customs Department, Ministry of Finance
Luxembourg	M. Alain BELLOT	Directeur des Douanes et Accises	Administration des Douanes et des Accises, Ministère des Finances
Macau, China	Ms. Lai Man WA	Director General	Macao Customs Service
Madagascar	M. Eric Narivony RABENJA	Directeur Général des Douanes	Direction Générale des Douanes, Ministère des Finances et du Budget
Malawi	Mr. Leckson KACHALA	Acting Commissioner of Customs and Excise	Customs and Excise Division, Malawi Revenue Authority
Malaysia	Mr. Dato' Sri Khazali bin AHMAD	Director General of Customs	Royal Malaysian Customs Department, Ministry of Finance
Maldives	Mr. Abbas Adil RIZA	Commissioner General of Customs	Maldives Customs Service
Mali	M. Moumouni DEMBELE	Directeur général des Douanes	Direction générale des Douanes, Ministère de l'Économie et des Finances
Malta	Mr. Joseph P. BRINCAT	Director General of Customs	Customs Department, Ministry for Finance
Mauritania	M. Dah OULD HAMADY OULD EL MAMY	Directeur Général des Douanes	Direction générale des Douanes, Ministère des Finances
Mauritius	Mr. Sudhamo LAL	Director-General	Customs Department, Mauritius Revenue Authority
Mexico	Mr. Ricardo TREVIÑO CHAPA	General Customs Administrator	General Customs Administration, Tax Administration Service
Moldova	Mr. Tudor BALITCHI	Director General of Customs Service	Customs Service, Ministry of Finance
Mongolia	Mr. Tsengel BOLD	Director General	Customs General Administration of Mongolia

Type of Organization	Customs Website Address	Number of Customs staff (approximate) <sup>a</sup>	Year of WCO Accession	Key WCO Instrument		
				HS <sup>b</sup>	RKC <sup>c</sup>	SAFE <sup>d</sup>
Ministry Department	<a href="http://www.customs.gov.la">www.customs.gov.la</a>	969	2007			✓
Revenue Authority	<a href="http://www.vid.gov.lv">www.vid.gov.lv</a>	1,070	1992	✓	✓	✓
Ministry Department	<a href="http://www.customs.gov.lb">www.customs.gov.lb</a>	1,957	1960	✓		✓
Revenue Authority	<a href="http://www.lra.org.ls/Customs.php">www.lra.org.ls/Customs.php</a>	269	1978	✓	✓	✓
Revenue Authority	<a href="http://www.mofrevenue.gov.lr">www.mofrevenue.gov.lr</a>	325	1975	✓		✓
Ministry Department	<a href="http://www.customs.ly">www.customs.ly</a>	13,500	1983	✓		✓
Ministry Department	<a href="http://www.lrmuitine.lt">www.lrmuitine.lt</a>	2,289	1992	✓	✓	✓
Ministry Department	<a href="http://www.etat.lu/DO">www.etat.lu/DO</a>	460	1953	✓	✓	✓
Customs Agency	<a href="http://www.customs.gov.mo">www.customs.gov.mo</a>	1,132	1993			✓
Ministry Department	<a href="http://www.douanes.gov.mg">www.douanes.gov.mg</a>	1,121	1964	✓	✓	✓
Revenue Authority	<a href="http://www.mra.mw">www.mra.mw</a>	519	1966	✓	✓	✓
Ministry Department	<a href="http://www.customs.gov.my">www.customs.gov.my</a>	12,903	1964	✓	✓	✓
Customs Agency	<a href="http://www.customs.gov.mv">www.customs.gov.mv</a>	713	1995	✓		✓
Ministry Department	<a href="http://douanes.gouv.ml">douanes.gouv.ml</a>	1,853	1987	✓	✓	✓
Ministry Department	<a href="http://customs.gov.mt">customs.gov.mt</a>	353	1968	✓	✓	✓
Ministry Department	n.a.	800	1979	✓		✓
Revenue Authority	<a href="http://www.mra.mu">www.mra.mu</a>	615	1973	✓	✓	✓
Revenue Authority	<a href="http://www.sat.gob.mx">www.sat.gob.mx</a>	7,690	1988	✓		✓
Ministry Department	<a href="http://www.customs.gov.md">www.customs.gov.md</a>	1,728	1994	✓		✓
Customs Agency	<a href="http://www.customs.gov.mn">www.customs.gov.mn</a>	1,256	1991	✓	✓	✓





Country Name	Name of Head of Customs Administration	Title of Head of Customs Administration	Name of Customs Administration
Montenegro	Mr. Vlado JOKOVIC	Director of Customs Administration	Customs Administration
Morocco	M. Zouhair CHORFI	Directeur Général de l'Administration des Douanes et Impôts Indirects	Administration des Douanes et Impôts indirects, Ministère de l'Economie et des Finances
Mozambique	Mr. Guilherme MAMBO	Director General of Customs	General Directorate of Customs, Mozambique Revenue Authority
Namibia	Mr. Bevan Sililo SIMATAA	Commissioner of Customs and Excise	Directorate of Customs and Excise, Ministry of Finance
Nepal	Mr. Sishir Kumar DHUNGANA	Director General of Customs	Department of Customs, Ministry of Finance
Netherlands	Mr. Pieter HASEKAMP	Director General for Tax and Customs Policy and Legislation	Netherlands Tax and Customs Administration, Ministry of Finance
New Zealand	Ms. Carolyn TREMAIN	Comptroller of Customs and Chief Executive of the Customs Service	New Zealand Customs Service
Nicaragua	Mr. Eddy Francisco MEDRANO Soto	Director General of Customs	Directorate General of Customs
Niger	M. Mahamadou MADI MAYAKI	Directeur général des Douanes	Direction générale des Douanes, Ministère de l'Economie
Nigeria	Mr. Dikko Inde ABDULLAHI	Comptroller General of Customs	Nigeria Customs Service
Norway	Mr. Bjørn RØSE	Director General	Norwegian Directorate of Customs and Excise
Oman	Mr. Issa bin Said ELYOUMI	Director General of Customs	Directorate General of Customs, Royal Oman Police
Pakistan	Mr. Nisar MUHAMMAD	Member (Customs)	Pakistan Customs Service, Federal Board of Revenue
Palestine	Mr. Luai Fathi MUSA HANASH	Director General of Customs, Excises and VAT	Department of Customs, Excises, and VAT, Ministry of Finance
Panama	Mr. José Gómez NÚÑEZ	Director General of Customs	National Customs Authority
Papua New Guinea	Mr. Ray PAUL	Commissioner of Customs	Customs Service
Paraguay	Mr. Nelson Daniel VALIENTE Saucedo	National Director of Customs	National Directorate of Customs
Peru	Ms. Tania QUISPE	National Superintendent	Superintendence of National Customs and Tax Administration
Philippines	Mr. Alberto D. LINA	Customs Commissioner	Bureau of Customs, Department of Finance
Poland	Mr. Jacek KAPICA	Director General of Customs	Customs Service, Ministry of Finance
Portugal	Ms. Maria Helena BORGES	General Director of Tax and Customs Authority	Tax and Customs Administration
Qatar	Mr. Ahmad bin Ali AL-MUHANNADI	Chairman	General Authority of Customs
Romania	Mr. Claudiu ARDELEANU	Director General of Customs	General Customs Directorate, National Agency for Fiscal Administration
Russian Federation	Mr. Andrey BELIYANINOV	Head of the Federal Customs Service	Federal Customs Service
Rwanda	Mr. Rapheal TUGIRUMUREMYI	Commissioner for Customs	Customs Department, Rwanda Revenue Authority
Saint Lucia	Mr. Andy FERNELON	Comptroller of Customs	Customs Department, Ministry of Finance
Samoa	Ms. Pitolau Lusua SEFO-LEAU	Chief Executive Officer	Customs Service, Ministry for Revenue
Sao Tome and Principe	Mr. Ilza AMADO VAZ	Director General of Customs	Directorate General of Customs, Ministry of Planning and Finance

Type of Organization	Customs Website Address	Number of Customs staff (approximate) <sup>a</sup>	Year of WCO Accession	Key WCO Instrument		
				HS <sup>c</sup>	RKC <sup>y</sup>	SAFE <sup>z</sup>
Customs Agency	<a href="http://www.upravacarina.gov.me/en/administration">www.upravacarina.gov.me/en/administration</a>	530	2006	v	v	v
Ministry Department	<a href="http://www.douane.gov.ma">www.douane.gov.ma</a>	4,489	1968	v	v	v
Revenue Authority	<a href="http://www.at.gov.mz">www.at.gov.mz</a>	2,276	1987	v	v	v
Ministry Department	<a href="http://www.mof.na">www.mof.na</a>	741	1992	v	v	v
Ministry Department	<a href="http://www.customs.gov.np">www.customs.gov.np</a>	1,246	1986	v		v
Ministry Department	<a href="http://www.douane.nl">www.douane.nl</a>	4,845	1953	v	v	v
Customs Agency	<a href="http://www.customs.govt.nz">www.customs.govt.nz</a>	1,148	1963	v	v	v
Other	<a href="http://www.dga.gob.ni">www.dga.gob.ni</a>	1,274	1998			v
Ministry Department	n.a.	1,064	1981	v		v
Customs Agency	<a href="http://www.customs.gov.ng">www.customs.gov.ng</a>	20,000	1963	v	v	v
Customs Agency	<a href="http://www.toll.no">www.toll.no</a>	1,940	1952	v	v	v
Ministry Department	<a href="http://www.customs.gov.om">www.customs.gov.om</a>	1,720	2000		v	v
Revenue Authority	<a href="http://www.fbr.gov.pk">www.fbr.gov.pk</a>	8,002	1955	v	v	v
Ministry Department	<a href="http://www.pmf.ps/web/cav/6">www.pmf.ps/web/cav/6</a>	356	2015			
Customs Agency	<a href="http://www.ana.gob.pa">www.ana.gob.pa</a>	1,674	1996	v		v
Revenue Authority	<a href="http://www.customs.gov.pg">www.customs.gov.pg</a>	280	2002	v	v	v
Customs Agency	<a href="http://www.aduana.gov.py">www.aduana.gov.py</a>	1,355	1969	v		v
Revenue Authority	<a href="http://www.sunat.gob.pe">www.sunat.gob.pe</a>	3,040	1970	v		v
Customs Agency	<a href="http://www.customs.gov.ph">www.customs.gov.ph</a>	3,020	1980	v	v	v
Ministry Department	<a href="http://www.mf.gov.pl">www.mf.gov.pl</a>	15,335	1974	v	v	v
Revenue Authority	<a href="http://portaldaфинанcas.gov.pt">portaldaфинанcas.gov.pt</a>	1,265	1953	v	v	v
Customs Agency	<a href="http://www.customs.gov.qa">www.customs.gov.qa</a>	2,248	1992	v	v	v
Revenue Authority	<a href="http://www.customs.ro">www.customs.ro</a>	2,621	1969	v	v	v
Customs Agency	<a href="http://www.customs.ru">www.customs.ru</a>	64,857	1991	v	v	v
Revenue Authority	<a href="http://www.rra.gov.rw">www.rra.gov.rw</a>	277	1964	v	v	v
Ministry Department	<a href="http://www.customs.gov.lc">www.customs.gov.lc</a>	244	2005			v
Ministry Department	<a href="http://www.revenue.gov.ws">www.revenue.gov.ws</a>	93	2001			v
Ministry Department	<a href="http://www.alfandegas.st">www.alfandegas.st</a>	51	2009	v		

Country Name	Name of Head of Customs Administration	Title of Head of Customs Administration	Name of Customs Administration
Saudi Arabia	Mr. Saleh M. AIKHALIWI	Director General of Saudi Customs	Saudi Customs, Ministry of Finance
Senegal	M. Papa Ousmane GUEYE	Directeur Général des Douanes	Direction Générale des Douanes, Ministère de l'Economie, des Finances et du Plan
Serbia	Mr. Miloš TOMIĆ	Director General	Customs Administration
Seychelles	Ms. Georgette PILLAY	Revenue Commissioner	Customs Division, Seychelles Revenue Commission
Sierra Leone	Ms. Haja KALLAH-KAMARA	Commissioner-General	Customs and Excise Depttment, National Revenue Authority
Singapore	Mr. HO Chee Pong	Director General	Singapore Customs
Slovak Republic	Mr. Frantisek IMRECZE	President	Financial Administration of Slovak Republic
Slovenia	Ms. Jana AHČIN	Director General of the Financial Administration	Customs Department, Financial Administration of the Republic of Slovenia
Somalia	Mr. Mohamed Haji Mohamud ABDULLE	Director of Customs	Customs Department, Ministry of Finance
South Africa	Mr. Thomas Swabihi MOYANE	Commissioner	South African Revenue Service
South Sudan	Mr. Mikaya Modi Legge LUBAJO	Director General of Customs	South Sudan Customs Service, Ministry of Finance and Economic Planning
Spain	Ms. Pilar JURADO BORREGO	Director of the Department of Customs and Excise	Department of Customs and Excise, State Tax Administration Agency
Sri Lanka	Mr. Jagath P. WIJEWEERA	Director General of Customs	Customs Department, Ministry of Finance
Sudan	Mr. Seif Eldin Omer SULEIMAN	Head of Customs Authority	Sudan Customs Authority, Ministry of Interior
Swaziland	Mr. Dumisani E. MASILELA	Commissioner Customs	Swaziland Revenue Authority
Sweden	Ms. Therese MATSSON	Director General of Customs	Swedish Customs
Switzerland	Mr. Rudolf DIETRICH	Director General of Customs	Federal Customs Administration, Federal Department of Finance
Syrian Arab Republic	Mr. Majdi ELHIKMIE	Director General	Directorate General of Customs
Tajikistan	Mr. Abdufatos GOIB	Head of the Customs Service	Customs Service under the Government of the Republic of Tajikistan
Tanzania	Mr. Tiagi M. KABISI	Commissioner for Customs and Excise	Customs Department, Tanzania Revenue Authority
Thailand	Mr. Somchai SUJJAPONSE	Director-General of Customs	Customs Department, Ministry of Finance
The Former Yugoslav Republic of Macedonia	Ms. Natasa Radeska KRSTEVSKA	Director General of Customs Administration	Customs Administration of the Republic of Macedonia
Timor-Leste	Mr. José António Fátima ABILIO	Director General of Customs	Timor Leste Customs Service, Ministry of Finance





Type of Organization	Customs Website Address	Number of Customs staff (approximate) <sup>a</sup>	Year of WCO Accession	Key WCO Instrument		
				HS <sup>c</sup>	RKC <sup>y</sup>	SAFE <sup>z</sup>
Ministry Department	<a href="http://www.customs.gov.sa">www.customs.gov.sa</a>	13,496	1973	v	v	v
Ministry Department	<a href="http://www.douanes.sn">www.douanes.sn</a>	1,183	1976	v	v	v
Customs Agency	<a href="http://www.carina.rs">www.carina.rs</a>	2,437	2001	v	v	v
Revenue Authority	<a href="http://www.src.gov.sc">www.src.gov.sc</a>	126	2000			v
Revenue Authority	<a href="http://www.nra.gov.sl/nra/">www.nra.gov.sl/nra/</a>	146	1975			v
Customs Agency	<a href="http://www.customs.gov.sg">www.customs.gov.sg</a>	930	1975	v		v
Revenue Authority	<a href="http://www.financnasprava.sk">www.financnasprava.sk</a>	3,031	1993	v	v	v
Revenue Authority	<a href="http://www.fu.gov.si">www.fu.gov.si</a>	750	1992	v	v	v
Ministry Department	n.a.	760	2012			
Revenue Authority	<a href="http://www.sars.gov.za">www.sars.gov.za</a>	14,137	1964	v	v	v
Ministry Department	<a href="http://ss-cs.org">ss-cs.org</a>	1,400	2013			
Revenue Authority	<a href="http://www.agenciatributaria.es">www.agenciatributaria.es</a>	3,829 <sup>b</sup>	1952	v	v	v
Ministry Department	<a href="http://www.customs.gov.lk">www.customs.gov.lk</a>	2,072	1967	v	v	v
Ministry Department	<a href="http://www.customs.gov.sd">www.customs.gov.sd</a>	21,940	1960	v	v	v
Revenue Authority	<a href="http://www.sra.org.sz">www.sra.org.sz</a>	259	1981	v	v	v
Customs Agency	<a href="http://www.tullverket.se">www.tullverket.se</a>	2,050	1952	v	v	v
Ministry Department	<a href="http://www.ezv.admin.ch">www.ezv.admin.ch</a>	4,460 <sup>b</sup>	1952	v	v	
Ministry Department	<a href="http://www.customs.gov.sy">www.customs.gov.sy</a>	5,031	1959	v		v
Customs Agency	<a href="http://www.customs.tj">www.customs.tj</a>	1,108	1997	v		v
Revenue Authority	<a href="http://www.tra.go.tz">www.tra.go.tz</a>	1,286	1964	v		v
Ministry Department	<a href="http://www.customs.go.th">www.customs.go.th</a>	6,894	1972	v		v
Customs Agency	<a href="http://www.customs.gov.mk">www.customs.gov.mk</a>	1,135	1994	v	v	v
Ministry Department	<a href="http://www.mof.gov.tl/customs">www.mof.gov.tl/customs</a>	238	2003			

Country Name	Name of Head of Customs Administration	Title of Head of Customs Administration	Name of Customs Administration
Togo	M. Sévon-Tépé Kodjo ADEDZE	Commissaire des Douanes et Droits Indirects	Commissariat des Douanes et Droits Indirects, Office Togolais des Recettes
Tonga	Mr. Soane Kelemete VAHE	Deputy Chief Executive Officer	Customs and Trade Division, Ministry of Revenue and Customs
Trinidad and Tobago	Mr. Ammar SAMAROO	Comptroller of Customs and Excise Division	Trinidad and Tobago Customs and Excise Division, Ministry of Finance and the Economy
Tunisie	M. Adel Ben HESSEN	Directeur Général des Douanes	Direction générale des Douanes, Ministère de l'économie et des Finances
Turkey	Mr. Sezai UÇARMAK	Undersecretary	Ministry of Customs and Trade
Türkmenistan	Mr. Muhammat BERDYEY	Chairman	State Customs Service
Uganda	Mr. Richard KAMAJUGO	Customs Commissioner	Customs Department, Uganda Revenue Authority
Ukraine	Mr. Roman NASIROV	Head of the State Fiscal Service	The State Fiscal Service
Union of Myanmar (Republic of the)	Mr. Htun THEIN	Director General of Customs Administration	Myanmar Customs Department, Ministry of Finance and Revenue
United Arab Emirates	Mr. Khalid Ali AL BUSTANI	Acting Director General	Federal Customs Authority
United Kingdom	Mr. William WILLIAMSON	Director Customs	Her Majesty's Revenue and Customs
United States	Mr. R. Gil KERLIKOWSKIE	Commissioner of U.S. Customs and Border Protection	U.S. Customs and Border Protection
Uruguay	Mr. Enrique Gilberto CANON PEDRAGOSA	Director General of Customs	National Customs Bureau
Uzbekistan	Mr. Zohid DUSANOV	Chairman	State Customs Committee
Vanuatu	Mr. Benjamin MALAS	Director of Customs and Inland Revenue	Department of Customs and Inland Revenue, Ministry of Finance and Economic Management
Venezuela	Mr. José David CABELLO Rondon	Superintendent of National Service of Customs and Tax Administration	National Customs Office of National Integrated Customs and Tax Administration
Vietnam	Mr. NGUYEN Ngoc Tuc	Director General of Customs	General Department of Vietnam Customs, Ministry of Finance
Yemen	Mr. Mohamed Mansour ZEMAM	Chairman	Yemen Customs Authority
Zambia	Mr. Dingani C. BANDA	Commissioner of Customs Services Division	Customs Services Division, Zambia Revenue Authority
Zimbabwe	Mr. Gershem PASI	Commissioner General	Zimbabwe Revenue Authority

### Footnotes

- a figure in column or cell refers to calendar or fiscal year 2014 unless otherwise indicated
- b figure in column or cell refers to calendar or fiscal year 2013
- h source is WCO Member unless otherwise indicated
- j total number of officers at Revenue Authority including Customs
- k includes the number of officers in Border Protection
- x Harmonized Commodity Description and Coding System
- y Revised Kyoto Convention
- z Framework of Standards to Secure and Facilitate Global Trade

Type of Organization	Customs Website Address	Number of Customs staff (approximate) <sup>a</sup>	Year of WCO Accession	Key WCO Instrument		
				HS <sup>c</sup>	RKC <sup>c</sup>	SAFE <sup>c</sup>
Revenue Authority	www.douanes.tg	800	1990	v		v
Ministry Department	www.revenue.gov.to	62	2005			v
Ministry Department	www.customs.gov.tt	652	1973			v
Ministry Department	www.douane.gov.tn	7,390	1966	v		v
Ministry Department	www.gtb.gov.tr	14,967	1952	v	v	v
Customs Agency	customs.gov.tm	n.a.	1993			
Revenue Authority	www.ura.go.ug	812	1964	v	v	v
Revenue Authority	www.sfs.gov.ua	10,909	1992	v	v	v
Ministry Department	www.myanmarcustoms.gov.mm	1,727	1991	v		v
Customs Agency	www.customs.ae	5,814	1979	v	v	v
Revenue Authority	www.hmrc.gov.uk	9,186 <sup>d</sup>	1952	v	v	v
Border Protection Service	www.cbp.gov	60,000 <sup>b</sup>	1970	v	v	v
Customs Agency	www.aduanas.gub.uy	1,026	1977	v		v
Customs Agency	www.customs.uz	4,000	1992	v		v
Ministry Department	customsinlandrevenue.gov.vu	140	2009			
Revenue Authority	www.seniat.gob.ve	2,593	1996	v		
Ministry Department	www.customs.gov.vn	10,570	1993	v	v	v
Customs Agency	www.customs.gov.ye	2,914	1993	v	v	v
Revenue Authority	www.zra.org.zm	518	1978	v	v	v
Revenue Authority	www.zimra.co.zw	1,246	1981	v	v	v

### Explanatory notes

If Member Customs administration is a department, bureau, or division within a Ministry, such as the Ministry of Finance or the Ministry of Interior, the organization type is indicated as "Ministry Department".

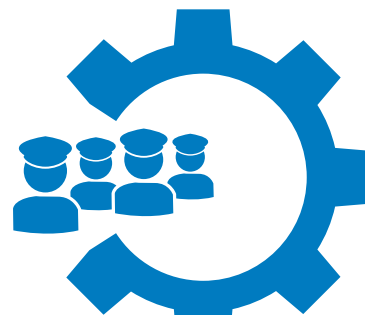
If Member Customs administration is an autonomous Ministry or committee, or an independent agency even if it is affiliated to a Ministry, the organization type is indicated as "Customs Agency".

If Member Customs administration is a pillar of an agency in which Customs and Tax authorities are integrated, the organization type is indicated as "Revenue Authority".

If Member Customs administration carries out immigration services, such as Visa verification at borders, as well as Customs work, the organization type is indicated as "Border Protection Service".

Electronic declaration rate was calculated by dividing the number of electronic declarations by the number of declarations.

## 2. e-CUSTOMS



Country Name	Name of Automated Clearance System	No. import declarations for postal items	No. export declarations for postal items	No. import declarations for express consignments	No. export declarations for express consignments	No. of Import Declarations <sup>m</sup>
Afghanistan (Islamic Republic)	ASYCUDA World	n.a.	n.a.	333	n.a.	258,411
Albania	ASYCUDA World	n.a.	n.a.	n.a.	n.a.	n.a.
Algeria	SIGAD (Système d'Information et de Gestion Automatisée des Douanes)	9,950	6,491	4,939	981	436,422
Andorra	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Angola	TIMS (Trade Information Management System)	n.a.	n.a.	n.a.	n.a.	n.a.
Argentina	MALVINA	153,159	n.a.	11,852	12,296	784,195
Armenia	TWM Web Fontain	15,450	1,516	n.a.	n.a.	n.a.
Australia	Integrated Cargo System	16,000	n.a.	n.a.	n.a.	3,600,000
Austria	E-Zoll	111,194	0	14,315	57,506	1,684,269
Azerbaijan	VAIS (Single Automated Management System of Customs Service)	26,399	5,039	n.a.	n.a.	219,006
Bahamas	Customs Automated System	n.a.	n.a.	210,156	6,908	198,620
Bahrain	OFOQ (Horizon)	n.a.	n.a.	23,480	9,133	286,830
Bangladesh	ASYCUDA World	141,276	435	640,970	404,546	1,516,230
Barbados	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	n.a.
Belarus	NASED (National Automated System of Electronic Declaration)	n.a.	n.a.	32,760	6,430	485,400
Belgium	PLDA (Paperless Douanes et Accises)	22,404	499	n.a.	n.a.	6,433,326
Belize	ASYCUDA World	n.a.	n.a.	n.a.	n.a.	77,754
Benin	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	n.a.
Bermuda	CAPS (Customs Automated Processing System)	n.a.	n.a.	n.a.	n.a.	n.a.
Bhutan	BACS (Bhutan Automated Customs System)	517 <sup>a</sup>	322 <sup>a</sup>	n.a.	n.a.	267,740
Bolivia	ASYCUDA ++	8,118	n.a.	62,848	n.a.	450,753
Bosnia and Herzegovina	ASYCUDA ++	71,278 <sup>a</sup>	3,257 <sup>a</sup>	n.a.	n.a.	652,874



No. of Export Declarations <sup>a</sup>	No. of Electronic Import declarations <sup>b</sup>	No. of Electronic Export Declarations <sup>c</sup>	Electronic Declaration Rate in Import	Electronic Declaration Rate in Export	No. authorities that issue import or export permits	No. authorities that connected to Customs Single Window System
30,571	241,995	30,542	93.6	99.9	n.a.	n.a.
n.a.	272,365	134,214	n.a.	n.a.	n.a.	n.a.
17,613	n.a.	n.a.	n.a.	n.a.	36	2
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	15	4
483,248	784,195	483,248	100	100	40	12
n.a.	256,766	140,677	n.a.	n.a.	13	2
1,360,000	3,600,000	1,360,000	99.6	99.8	n.a.	n.a.
1,511,356	1,673,168	1,511,301	99.3	99.9	n.a.	3
42,617	n.a.	n.a.	n.a.	n.a.	n.a.	12
5,287	63,853	10	32.1	0.2	3	n.a.
118,071	286,830	118,071	100	100	19	12
1,093,400	1,423,547	1,083,210	93.9	99.1	2	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
312,220	439,890	301,050	90.6	96.4	n.a.	n.a.
12,397,281	5,696,898	12,397,281	88.6	100	8	n.a.
5,176	77,754	5,176	100	100	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
187,721	267,223	187,399	99.8	94.8	14	n.a.
45,959	450,753	45,959	100	100	15	3
242,226	n.a.	n.a.	n.a.	n.a.	14	n.a.



Country Name	Name of Automated Clearance System	No. import declarations for postal items	No. export declarations for postal items	No. import declarations for express consignments	No. export declarations for express consignments	No. of Import Declarations <sup>tm</sup>
Botswana	ASYCUDA ++	2,976 <sup>u</sup>	3 <sup>u</sup>	39,191	1,880	639,704
Brazil	SISCOMEX (Foreign Trade Integrated System)	21,589,601	22,584,869	1,896,264	1,439,210	2,515,337
Brunei Darussalam	Brunei Darussalam E-Customs; BDNSW (Brunei Darussalam National Single Window)	183	13	33,394	6,994	174,730
Bulgaria	BICIS (Bulgarian Integrated Customs Information System)	0	0	122	63	313,885
Burkina Faso	ASYCUDA World	n.a.	n.a.	n.a.	n.a.	318,461
Burundi	ASYCUDA World	298	3,411	n.a.	n.a.	61,537
Cambodia	ASYCUDA World	n.a.	n.a.	n.a.	n.a.	n.a.
Cameroon	ASYCUDA ++	10,429	103	12,645	733	278,247
Canada	ACROSS (Accelerated Commercial Release Operations Support System)	62,235,894	n.a.	38,817,734	n.a.	15,402,846
Cape Verde	ASYCUDA ++	1,041	10	n.a.	n.a.	37,683
Central African Republic	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	n.a.
Chad	ASYCUDA ++	1,271	343	n.a.	n.a.	58,056
Chile	DIN system; DUS system	49,787	n.a.	441,511	26,088	1,535,282
China	China E-port	50,482,224	361,255,092	72,335,893	171,493,392	22,373,191
Colombia	Servicio Informático Aduanero de Carga; Sistema Informático Aduanero SYGA Importaciones; Servicio Informático Aduanero Salida de Mercancías	n.a.	n.a.	n.a.	n.a.	n.a.
Comoros	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	n.a.
Congo (Republic of the)	ASYCUDA World	n.a.	n.a.	n.a.	n.a.	103,120
Costa Rica	TICA (Tecnología de la Información para el Control Aduanero)	7,112	0	0	0	485,770
Côte d'Ivoire	SYDAM (Système de Dédouanement Automatisé des Marchandises) World	n.a.	n.a.	n.a.	n.a.	n.a.
Croatia	HRAIS (Automated Import System) / ECS (Export Control System)	1,510	1,197	n.a.	n.a.	228,992
Cuba	CSS (Customs Single System)	1,365,234	n.a.	n.a.	n.a.	78,505
Curaçao	ASYCUDA World	n.a.	n.a.	1,652	3,756	180,660
Cyprus	THESEAS (Customs and Excise Electronic Systems)	68,461	2,520	22,026	0	86,974
Czech Republic	Customs Information System of the Czech Republic	15,087	35,071	349,706	1,202,243	785,797
Democratic Republic of the Congo	ASYCUDA World	2,712	1,449	1,945	6,968	173,855
Denmark	Toldsystemet	34,627	5,912	633,432	110,559	1,459,079
Djibouti	ASYCUDA World	n.a.	n.a.	n.a.	n.a.	n.a.
Dominican Republic	SIGA (Sistema Integrado de Gestión Aduanera)	108,483	25,569	229,226	n.a.	321,324

No. of Export Declarations <sup>a</sup>	No. of Electronic Import declarations <sup>b</sup>	No. of Electronic Export Declarations <sup>c</sup>	Electronic Declaration Rate in Import	Electronic Declaration Rate in Export	No. authorities that issue import or export permits	No. authorities that connected to Customs Single Window System
158,452	638,642	158,448	99.8	99.9	5	n.a.
1,382,256	2,515,337	1,382,256	100	100	17	17
20,741	174,730	20,741	100	100	25	12
252,863	313,885	252,863	100	100	9	0
12,107	318,461	12,107	100	100	n.a.	56
7,728	56,980	7,728	92.6	100	2	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
77,121	162,326	46,805	58.3	60.7	10	0
892,000	14,485,421	798,626	94.0	88.5	8	8
4,743	37,683	4,743	100	100	5	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1,351	43,542	1,013	75.0	75.0	4	n.a.
458,181	1,528,632	458,181	99.6	100	12	3
48,699,472	22,373,191	48,699,472	100	100	n.a.	13
n.a.	n.a.	n.a.	n.a.	n.a.	22	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
19,684	103,120	19,684	100	100	n.a.	n.a.
243,501	466,459	243,501	96.0	100	10	10
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
216,214	228,992	216,214	100	100	12	0
9,349	78,505	9,349	100	100	22	0
36,066	165,860	32,579	91.8	90.3	1	0
23,267	84,549	23,203	97.2	99.7	30	0
1,113,917	744,263	1,113,768	94.7	99.9	5	4
47,600	122,085	18,881	70.2	39.7	13	12
1,452,156	1,440,771	1,449,487	98.7	99.8	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
74,322	313,184	70,407	97.5	94.7	16	2

Country Name	Name of Automated Clearance System	No. import declarations for postal items	No. export declarations for postal items	No. import declarations for express consignments	No. export declarations for express consignments	No. of Import Declarations™
Democratic Republic of the Congo	ASYCUDA World	2,712	1,449	1,945	6,968	173,855
Denmark	Toldsystemet	34,627	5,912	633,432	110,559	1,459,079
Djibouti	ASYCUDA World	n.a.	n.a.	n.a.	n.a.	n.a.
Dominican Republic	SIGA (Sistema Integrado de Gestión Aduanera)	108,483	25,569	229,226	n.a.	321,324
Ecuador	ECUAPASS	30,601	n.a.	302,385	n.a.	339,313
Egypt	CIS (Customs Information System)	n.a.	n.a.	n.a.	n.a.	n.a.
El Salvador	ASYCUDA ++	9,545	n.a.	31,451	n.a.	607,300
Eritrea	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Estonia	COMPLEX	21,175	6	n.a.	n.a.	121,955
Ethiopia	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	n.a.
Fiji	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	n.a.
Finland	ITU (Integrated Clearance System)	193,047	n.a.	336,848	293,375	280,051
France	DELTA	n.a.	n.a.	6,300,000	n.a.	3,300,000
Gabon	ASYCUDA ++	n.a.	n.a.	24,785	3,599	67,100
Gambia	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	n.a.
Georgia	E-Customs	61,099	1,328	n.a.	n.a.	357,049
Germany	ATLAS (Automatisiertes Tarif- und Lokales Zoll-Abwicklungssystem)	9,315,557	n.a.	n.a.	n.a.	71,989,569
Ghana	GCMS (Ghana Customs Management System)	n.a.	n.a.	n.a.	n.a.	n.a.
Greece	ICISnet	8,276	2,296	n.a.	n.a.	317,335
Guatemala	SAQB'E (Customs Management System)	10,142	n.a.	19,365	n.a.	1,042,104
Guinea	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	n.a.
Guinea-Bissau	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	n.a.
Guyana	TRIPS (Total Revenue Integrated Processing System)	n.a.	n.a.	n.a.	n.a.	51,970
Haiti	ASYCUDA World	n.a.	n.a.	n.a.	n.a.	n.a.
Honduras	SARAH (Sistema Aduanero Automatizado de Rentas Aduaneras de Honduras)	n.a.	n.a.	n.a.	n.a.	n.a.
Hong Kong, China	GETS (Government Electronic Trading Services)	n.a.	n.a.	n.a.	n.a.	8,830,074
Hungary	CDPS I.	51,115	664	142,650	32,674	326,786





No. of Export Declarations <sup>a</sup>	No. of Electronic Import declarations <sup>b</sup>	No. of Electronic Export Declarations <sup>c</sup>	Electronic Declaration Rate in Import	Electronic Declaration Rate in Export	No. authorities that issue import or export permits	No. authorities that connected to Customs Single Window System
47,600	122,085	18,881	70.2	39.7	13	12
1,452,156	1,440,771	1,449,487	98.7	99.8	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
74,322	313,184	70,407	97.5	94.7	16	2
202,525	339,313	202,525	100	100	20	19
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
273,356	n.a.	n.a.	n.a.	n.a.	7	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
132,394	121,260	132,332	99.4	99.9	11	0
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
661,734	254,836	661,734	91.0	100	1	n.a.
5,800,000	3,300,000	n.a.	n.a.	n.a.	n.a.	n.a.
11,737	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
30,186	9,326	209	2.6	0.7	7	6
129,267,044	50,857,744	120,829,843	70.6	93.5	45	4
n.a.	341,830	50,757	n.a.	n.a.	n.a.	n.a.
396,738	316,615	396,272	99.8	99.9	20	0
752,542	560,625	442,993	53.8	58.9	10	0
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
13,234	n.a.	n.a.	n.a.	n.a.	23	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
10,858,884	8,830,074	10,858,884	100	100	8	0
571,514	311,935	570,431	95.5	99.8	8	7

Country Name	Name of Automated Clearance System	No. import declarations for postal items	No. export declarations for postal items	No. import declarations for express consignments	No. export declarations for express consignments	No. of Import Declarations™
Iceland	Tollakerfið (Customs IT System)	26,561	3,450	188,706	0	203,944
India	ICES (Indian Customs EDI System)	n.a.	n.a.	n.a.	n.a.	n.a.
Indonesia	CEISA (Customs-Excise Information System and Automation) and INSW (Indonesian National Single Window)	208,875	n.a.	690,713	n.a.	3,030,903
Iran (Islamic Republic of)	Customs Integrated System	n.a.	n.a.	n.a.	n.a.	n.a.
Iraq	ICLS (Iraq Customs Levy System)	2,003	n.a.	n.a.	n.a.	638,532
Ireland	AEP (Automated Entry Processing)	1,127	110	234,727	234,141	1,100,113
Israel	Global Gate (Sha'ar Olami)	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	AIDA (Automazione Integrata Dogane Accise)	n.a.	n.a.	n.a.	n.a.	n.a.
Jamaica	CASE II (Customs Automated Services); ASYCUDA World (Export Pilot)	59,164	73,860	62,341	29,493	409,829
Japan	NACCS (Nippon Automated Cargo and Port Consolidated System)	50,000	75,000	15,689,000	7,666,000	7,782,000
Jordan	ASYCUDA World	535	1	n.a.	n.a.	n.a.
Kazakhstan	CAIS (Customs Automated Information System) Stage 2	309,392	62,684	159,296	6,657	n.a.
Kenya	SIMBA 2005	40,691	12,031	16,708	727	334,714
Korea (Republic of)	UNIPASS	61,932	n.a.	8,942,013	105,739	16,304,000
Kuwait	Microclear Customs Clearance System	n.a.	n.a.	n.a.	n.a.	n.a.
Kyrgyzstan	ACOS (Automated Customs clearance) / UAIS (Unified Automated Information System)	193	20	n.a.	n.a.	116,249
Lao People's Democratic Republic	ASYCUDA World	n.a.	n.a.	n.a.	n.a.	n.a.
Latvia	Electronic Customs Data Processing System	30,650	17,979	15,845	7,652	86,836
Lebanon	Najm (ASYCUDA World)	n.a.	n.a.	n.a.	n.a.	n.a.
Lesotho	ASYCUDA World	5,562	278	1,420	361	348,939
Liberia	ASYCUDA World	76	359	n.a.	n.a.	27,526
Libya	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Lithuania	MDAS (Customs Declaration Processing System); NTKS (National Transit Control System)	64,571	94,679	88,706	72,598	249,526

No. of Export Declarations <sup>a</sup>	No. of Electronic Import declarations <sup>b</sup>	No. of Electronic Export Declarations <sup>c</sup>	Electronic Declaration Rate in Import	Electronic Declaration Rate in Export	No. authorities that issue import or export permits	No. authorities that connected to Customs Single Window System
86,399	183,500	85,435	90.0	99.0	11	0
n.a.	3,307,982	5,232,250	n.a.	n.a.	38	4
2,602,833	1,893,785	1,062,295	62.5	40.8	16	16
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
417	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
937,545	667,420	585,843	60.7	62.5	23	1
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
18,032	249,039	481	60.8	2.7	10	1
7,543,000	7,508,000	7,317,000	96.5	97.0	10	6
n.a.	402,586	170,762	100	100	n.a.	4
n.a.	n.a.	n.a.	n.a.	n.a.	7	0
403,412	334,351	403,412	99.9	100	27	27
7,083,325	14,199,955	6,679,179	87.1	94.3	60	39
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
25,146	82,937	n.a.	71.3	n.a.	11	9
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
122,490	83,882	122,167	96.6	99.7	18	1
n.a.	286,357	90,317	n.a.	n.a.	59	n.a.
16,021	11,872 <sup>d</sup>	3,325 <sup>d</sup>	34.0	20.8	5	n.a.
607	27,526	607	100	100	6	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
532,735	246,936	529,869	99.0	99.5	15	4

Country Name	Name of Automated Clearance System	No. import declarations for postal items	No. export declarations for postal items	No. import declarations for express consignments	No. export declarations for express consignments	No. of Import Declarations <sup>tm</sup>
Luxembourg	PLDA (eDouane)	3,971	n.a.	n.a.	n.a.	149,106
Macau, China	Electronic Data Interchange System	n.a.	n.a.	n.a.	n.a.	466,490 <sup>st</sup>
Madagascar	ASYCUDA ++	63	896	10,902	825	91,424
Malawi	ASYCUDA ++	4,872	1,259	3,308	187	210,357
Malaysia	Customs Information System	n.a.	n.a.	n.a.	n.a.	n.a.
Maldives	ASYCUDA ++	6,282	33	66,978	12,558	93,211
Mali	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	n.a.
Malta	Customs Electronic System	27,225	143	44,936	8,032	30,348
Mauritania	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	n.a.
Mauritius	CMS II (Customs Management System II)	1,648	32	52,042	12,315	208,990
Mexico	SAAI (Sistema Aduanero Automatizado Integral)	n.a.	n.a.	233,782	33,493	12,917,940
Moldova	ASYCUDA World	3,100	430	11,413	1,525	244,469
Mongolia	CAIS (Customs Automated Information System)	181	119	273	86	163,070
Montenegro	CIS (Customs Information System)	n.a.	n.a.	n.a.	n.a.	189,483
Morocco	BADR (Base automatisée de dédouanement en réseau)	1,641	95	n.a.	n.a.	670,408
Mozambique	MCMS- Mozambique Customs Management System (SeW) - JUE	4,000	0	6,737	0	259,208
Namibia	ASYCUDA World	23,491	n.a.	44,850	4,397	1,730,752
Nepal	ASYCUDA ++	26,522	14,213	1,537	5	1,156,395
Netherlands	Sagitta / AGS	442,000	1,745,000	3,709,135	3,684,982	110,211,014
New Zealand	Joint Border Management System	n.a.	n.a.	n.a.	n.a.	1,422,000 <sup>st</sup>
Nicaragua	ASYCUDA World	1,301	0	22,098	717	232,418
Niger	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.



No. of Export Declarations <sup>a</sup>	No. of Electronic Import declarations <sup>b</sup>	No. of Electronic Export Declarations <sup>c</sup>	Electronic Declaration Rate in Import	Electronic Declaration Rate in Export	No. authorities that issue import or export permits	No. authorities that connected to Customs Single Window System
206,323	149,106	206,323	100	100	16	0
55,625 <sup>s,t</sup>	32,670	6,873	7.0	12.4	5	5
38,882	91,424	38,882	100	100	33	12
40,830	124,508	18,742	59.2	45.9	4	0
n.a.	4,679,824	4,620,248	n.a.	n.a.	44	12
12,558	15,481	6	16.6	0.05	8	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
13,929	28,215	13,351	93.0	95.9	15	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
104,132	208,990	104,132	100	100	14	1
4,569,934	6,575,861	2,256,227	50.9	49.4	12	12
102,638	n.a.	27,130	n.a.	26.4	19	2
215,608	5,810	87,180	3.6	40.4	11	0
28,992	n.a.	74	n.a.	2.6	n.a.	n.a.
198,620	670,408	198,620	100	100	21	6
18,927	226,088	18,890	100	100	3	0
330,460	848,445	326,063	49.0	98.7	8	0
131,769	1,051,268	119,790	90.9	90.9	52	52
9,545,053	110,211,014	9,545,053	100	100	8	n.a.
544,000 <sup>s,t</sup>	1,422,000 <sup>s,t</sup>	544,000 <sup>s,t</sup>	100	100	13	1
61,220	255,817	61,220	n.a.	100	11	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.



Country Name	Name of Automated Clearance System	No. import declarations for postal items	No. export declarations for postal items	No. import declarations for express consignments	No. export declarations for express consignments	No. of Import Declarations <sup>m</sup>
Nigeria	NICIS (Nigeria Integrated Customs Information System)	n.a.	n.a.	n.a.	n.a.	n.a.
Norway	TVINN	n.a.	n.a.	n.a.	n.a.	5,794,963
Oman	Mirsal	n.a.	n.a.	n.a.	n.a.	n.a.
Pakistan	WeBOC (Web Based One Customs)	n.a.	n.a.	n.a.	n.a.	n.a.
Palestine	n.a.	n.a.	n.a.	n.a.	n.a.	74,169
Panama	SIGA (Sistema Integrado de Gestión Aduanera)	188	0	170	150	590,290
Papua New Guinea	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Paraguay	SOFIA	n.a.	n.a.	201,161	n.a.	415,171
Peru	SIGAD (Integrated Customs Management System); SDA (Customs Clearance System)	42,893	7,047	422,170	12,391	513,574
Philippines	E2M System	31,734	n.a.	n.a.	n.a.	n.a.
Poland	ECS; Celina; NCTS	13,932	158	47,018	7,663	1,418,591
Portugal	STADA - Import; STADA - export	97,099	0	49,985	44,469	269,434
Qatar	AI - Nableeb (Single Window)	15	n.a.	239,025	72	627,218
Romania	RCDPS (Romanian Clearance Declaration Processing System) for import; ECS-RO (Export Control System-RO) for export	2,821	680	n.a.	n.a.	484,338
Russian Federation	SAIS (Unified Automated Information System)	78,212,442	1,577,941	103,445	n.a.	5,890,948
Rwanda	ASYCUDA World	n.a.	n.a.	n.a.	n.a.	n.a.
Saint Lucia	ASYCUDA World	n.a.	n.a.	n.a.	n.a.	n.a.
Samoa	ASYCUDA World	99	n.a.	n.a.	n.a.	34,859
Sao Tome and Principe	ASYCUDA World	241	0	0	0	11,238
Saudi Arabia	Nebras	3,390	n.a.	300,074	8,888	1,775,874
Senegal	GAINDE (Gestion automatisée des Informations douanières et des échanges)	n.a.	n.a.	n.a.	n.a.	n.a.
Serbia	ISCS (Information System of Customs Services)	n.a.	7,965	n.a.	n.a.	845,831
Seychelles	ASYCUDA World	639	10	n.a.	n.a.	49,648
Sierra Leone	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	n.a.
Singapore	TradeNet	n.a.	n.a.	n.a.	n.a.	5,214,311
Slovak Republic	ECS (Export Control System); ISST (Integrated System for Tariff Administration)	28,325	515	n.a.	n.a.	253,655
Slovenia	SICIS (Slovenian Customs Information System)	5,386	966	52,795	12,358	277,436

No. of Export Declarations <sup>a</sup>	No. of Electronic Import declarations <sup>b</sup>	No. of Electronic Export Declarations <sup>c</sup>	Electronic Declaration Rate in Import	Electronic Declaration Rate in Export	No. authorities that issue import or export permits	No. authorities that connected to Customs Single Window System
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1,383,477	5,794,963	1,383,477	100	100	4	4
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
5,500	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
59,223	331,302	34,758	56.1	58.7	12	3
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
74,934	211,621	37,882	51.0	50.6	16	11
125,692	513,574	125,659	100	99.9	18	2
n.a.	735,558	113,860	n.a.	n.a.	n.a.	38
1,647,482	1,263,534	1,550,184	89.1	94.1	14	10
448,245	269,249	445,032	99.9	99.3	39	5
84,466	627,218	84,466	100	100	9	n.a.
396,744	483,401	395,481	99.8	99.7	n.a.	n.a.
2,904,664	2,963,544	1,097,575	50.3	37.8	13	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2,437	34,859	2,437	100	100	5	1
342	11,238	342	100	100	8	7
830,833	1,775,874	830,833	100	100	57	19
45,619	153,244	45,619	n.a.	100	77	75
566,734	843,053	564,327	99.7	99.6	12	n.a.
1,908	49,648	1,908	100	100	12	0
n.a.	27,649	888	n.a.	n.a.	11	n.a.
3,779,822	5,214,311	3,779,822	100	100	12	12
333,464	253,655	332,919	100	99.8	11	0
300,434	277,436	300,434	55.9	51.1	15	0

Country Name	Name of Automated Clearance System	No. import declarations for postal items	No. export declarations for postal items	No. import declarations for express consignments	No. export declarations for express consignments	No. of Import Declarations <sup>™</sup>
Somalia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
South Africa	iCBS (Interfront Customs Border Solutions)	18	0	677,380	182,897	3,996,512
South Sudan	SSCSMS	n.a.	n.a.	n.a.	n.a.	81,600
Spain	EDI (Electronic Data Interchange) System	378,020	79,768	2,105,909	1,617,772	3,312,753
Sri Lanka	ASYCUDA World	n.a.	n.a.	48,285	n.a.	n.a.
Sudan	ASYCUDA World	7,151*	0	n.a.	0	212,246
Swaziland	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	1,391,604
Sweden	TDS (Tulldatasystem)	n.a.	n.a.	n.a.	n.a.	3,097,000
Switzerland	E-DEC	1,847,687	105,606	9,710,783	1,013,084	n.a.
Syrian Arab Republic	ASYCUDA	n.a.	n.a.	n.a.	n.a.	n.a.
Tajikistan	UAIS (Unified Automated Information System)	n.a.	n.a.	n.a.	n.a.	89,684
Tanzania	TANCIS (Tanzania Customs Integrated System)	6,417	n.a.	24,326	2,407	237,026
Thailand	TCES (Thai Customs Electronic System)	58,774	2,143	77,643	76,056	3,447,013
The Former Yugoslav Republic of Macedonia	ASYCUDA ++	1,802	362	9,910	9,910	322,254
Timor-Leste	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	11,689
Togo	ASYCUDA World	143	0	194	0	n.a.
Tonga	CMS (Customs Management System)	n.a.	n.a.	5,629	11	25,990
Trinidad and Tobago	ASYCUDA World	78,000	n.a.	n.a.	n.a.	273,387
Tunisie	SINDA (Système D'Information Douanier Automatisé)	9,328	2,144	1,878	n.a.	910,747
Turkey	BİLGE (Computerized Customs Transactions)	7,600,000	650,000	7,088	10,640	2,313,028
Turkmenistan	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Uganda	ASYCUDA World	n.a.	n.a.	n.a.	n.a.	n.a.
Ukraine	ASTO (Automatized Customs Clearance System of Ukraine, Inspector – 2006)	n.a.	n.a.	n.a.	n.a.	933,946





No. of Export Declarations <sup>a</sup>	No. of Electronic Import declarations <sup>b</sup>	No. of Electronic Export Declarations <sup>c</sup>	Electronic Declaration Rate in Import	Electronic Declaration Rate in Export	No. authorities that issue import or export permits	No. authorities that connected to Customs Single Window System
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
7,201,807	2,336,955	3,692,352	58.5	51.3	20	2
540	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
4,095,315	3,307,327	4,095,315	99.8	99.9	4	n.a.
508,668	379,101	508,668	n.a.	100	31	n.a.
19,272	684	38	0.3	0.2	n.a.	n.a.
128,889	1,391,604	128,889	100	100	12	n.a.
2,542,000	3,072,000	2,540,000	99.9	99.9	11	4
n.a.	17,387,513	6,393,131	n.a.	n.a.	30	5
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
9,179	89,684	9,179	100	100	13	11
52,195	237,026	52,195	100	100	28	8
3,955,565	3,447,013	3,955,565	100	100	31	25
110,765	n.a.	n.a.	n.a.	n.a.	11	11
1,236	11,689	1,236	100	100	n.a.	n.a.
n.a.	45,234	11,329	n.a.	n.a.	8	0
3,991	25,990	3,991	100	100	2	n.a.
n.a.	273,387	n.a.	100	n.a.	10	4
342,958	910,747	342,958	100	100	n.a.	10
3,185,764	2,313,028	3,185,764	100	100	18	11
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
780,589	834,174	725,352	89.4	92.9	n.a.	n.a.

Country Name	Name of Automated Clearance System	No. import declarations for postal items	No. export declarations for postal items	No. import declarations for express consignments	No. export declarations for express consignments	No. of Import Declarations™
<b>Union of Myanmar (Republic of the)</b>	e-Customs System	n.a.	n.a.	n.a.	n.a.	n.a.
<b>United Arab Emirates</b>	Dhabi; Mirsal 2	n.a.	n.a.	n.a.	n.a.	n.a.
<b>United Kingdom</b>	Customs Declaration Services	170,261	32,046	149,180	77,043	3,797,337
<b>United States</b>	Automated Commercial Environment; Automated Export System	n.a.	n.a.	6,778,915	n.a.	n.a.
<b>Uruguay</b>	LUCIA; VUCE	424,700	33,094	n.a.	n.a.	235,283
<b>Uzbekistan</b>	UAIS (Unified Automated Information System)	n.a.	n.a.	n.a.	n.a.	332,807
<b>Vanuatu</b>	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Venezuela</b>	ASYCUDA World	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Vietnam</b>	VNACCS; VCIS	n.a.	n.a.	n.a.	n.a.	3,634,300
<b>Yemen</b>	ASYCUDA ++	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Zambia</b>	ASYCUDA World	1,609	812	8,202	196	n.a.
<b>Zimbabwe</b>	ASYCUDA World	42,184	3,472	13,410	5,645	980,104

No. of Export Declarations <sup>o</sup>	No. of Electronic Import declarations <sup>p</sup>	No. of Electronic Export Declarations <sup>r</sup>	Electronic Declaration Rate in Import	Electronic Declaration Rate in Export	No. authorities that issue import or export permits	No. authorities that connected to Customs Single Window System
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
5,888,339	3,779,922	5,883,415	99.5	99.9	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	29	16
75,932	235,283	75,932	100	100	30	15
75,384	328,037	74,878	98.6	99.3	16	6
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
3,604,800	3,628,068	3,597,230	99.8	99.8	n.a.	7
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	312,468	131,606	n.a.	n.a.	8	0
54,418	980,104	54,418	100	100	10	0

### Footnotes

- m** the number of import declarations refers to import goods, including express parcels, for home use which were processed by a Customs Administration from 1 January to 31 December 2014 unless otherwise indicated
- o** the number of export declarations is for outright export goods including express parcels which were processed by a Customs Administration from 1 January to 31 December 2014 unless otherwise indicated
- p** the number of electronic import declarations refers to import declarations electronically submitted by traders and processed by a Customs Administration
- r** the number of electronic export declarations refers to export declarations electronically submitted by traders and processed by a Customs Administration
- s** declarations for express parcels are included
- t** declarations for postal items are included
- u** does not include declarations of a full year

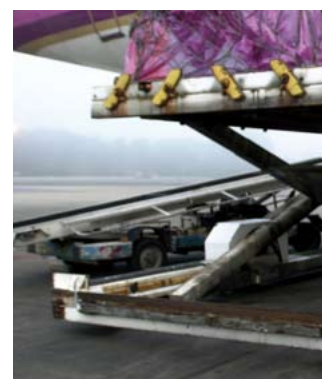
### Explanatory notes

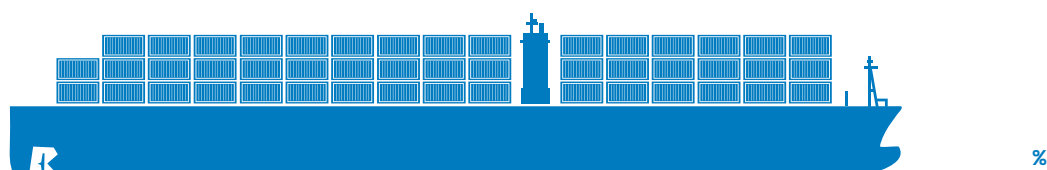
Number of import (export) declarations includes both paper-based declarations and electronic declarations.

Electronic declaration rate was calculated by dividing the number of electronic declarations by the number of declarations.

### 3. REVENUE INFORMATION

Country Name	Simple tariff average <sup>b,m</sup>	Weighted tariff average <sup>c,m</sup>	Customs duties in tax revenue <sup>a,h</sup>	Revenue collected by Customs in tax revenue <sup>a,h</sup>	Custom duties	General Consumption taxes	Special Consumption taxes	Taxes on exporting goods	Other taxes
Afghanistan (Islamic Republic)	7.0 <sup>a,h</sup>	6.7 <sup>a,h</sup>	17.1	85.0	20.1	0.0	64.0	0.9	15.6
Albania	4.3 <sup>a,h</sup>	1.1 <sup>a,h</sup>	2.3	64.9	3.6	59.2	24.7	3.8	8.7
Algeria	18.5 <sup>a,h</sup>	13.4 <sup>a,h</sup>	8.7	21.6	40.5	57.5	1.9	0.0	0.1
Andorra	5.5	2.6	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Angola	7.3	n.a.	40.7	43.8	92.9	0.0	7.1	0.0	0.1
Argentina	17.3 <sup>a,h</sup>	5.6 <sup>a,h</sup>	13.0	28.3	46.0	42.5	1.0	34.1	0.2
Armenia	6.8 <sup>a,h</sup>	3.4 <sup>a,h</sup>	4.6	37.5	12.3	68.0	16.4	0.0	3.4
Australia	2.7	3.9	2.6	10.7	24.6	72.5	0.0	0.0	0.6
Austria	5.5	2.6	n.a.	n.a.	5.0	94.9	0.0	0.0	0.1
Azerbaijan	9.6 <sup>a,h</sup>	5.9 <sup>a,h</sup>	n.a.	n.a.	24.2	70.9	3.8	0.0	1.1
Bahamas	34.5 <sup>a,h</sup>	34.5 <sup>a,h</sup>	n.a.	n.a.	46.5	7.1	0.0	1.1	46.2
Bahrain	4.7	5.5	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Bangladesh	8.4 <sup>a,h</sup>	n.a.	11.3	63.7	17.8	25.5	1.1	0.1	55.7
Barbados	10.8	13.3	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Belarus	9.2	6.0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Belgium	5.5	2.6	n.a.	n.a.	20.7	5.3	66.5	0.0	7.3
Belize	11.1	14.6	n.a.	n.a.	32.6	42.3	4.6	3.9	14.8
Benin	11.9	12.3	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Bermuda	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Bhutan	30.5 <sup>a,h</sup>	8.7 <sup>a,h</sup>	1.6	13.3	11.8	59.4	14.1	0.0	14.7
Bolivia	11.6	8.9	6.2	31.1	20.1	72.8	7.1	0.0	0.0
Bosnia and Herzegovina	6.4	7.4	n.a.	n.a.	4.8	53.5	17.8	0.0	23.8
Botswana	7.6 <sup>a,h</sup>	7.0 <sup>a,h</sup>	1.0	18.1	5.7	68.3	7.8	0.0	18.1
Brazil	11.6 <sup>a,h</sup>	10.2 <sup>a,h</sup>	4.8	11.9	40.2	59.8	0.0	0.1	0.0
Brunei Darussalam	n.a.	n.a.	35.6	98.7	36.0	0.0	64.0	0.0	0.0
Bulgaria	5.5	2.6	1.0	49.3	2.0	46.3	0.3	0.0	51.4
Burkina Faso	11.9 <sup>a,h</sup>	0.2 <sup>a,h</sup>	10.8	40.5	26.6	51.2	12.6	0.2	9.0
Burundi	19.0 <sup>a,h</sup>	n.a.	5.2	38.3	13.5	55.6	7.9	0.1	22.9
Cambodia	10.9 <sup>c</sup>	8.9 <sup>d</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Cameroon	19.2 <sup>a,h</sup>	14.9 <sup>a,h</sup>	18.3	36.1	50.7	46.1	2.2	2.1	0.0
Canada	4.2	3.0	1.9	11.6	16.6	83.4	0.0	0.0	0.0





Country Name	Simple tariff average <sup>b,m</sup>	Weighted tariff average <sup>c,m</sup>	Customs duties in tax revenue <sup>a,h</sup>	Revenue collected by Customs in tax revenue <sup>a,h</sup>	Custom duties	General Consumption taxes	Special Consumption taxes	Taxes on exporting goods	Other taxes
Cape Verde	14.6 <sup>a,h</sup>	11.0 <sup>a,h</sup>	20.9	53.6	39.0	44.3	10.7	0.0	5.8
Central African Republic	18 <sup>c</sup>	16.4	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Chad	18.0	n.a.	7.5	18.8	39.9	41.5	11.0	6.3	3.9
Chile	6.0	6.0	1.2	30.4	4.1	87.0	8.9	0.0	0.0
China	9.9	4.7	4.4	26.8	16.5	83.5	0.0	0.3	0.0
Colombia	4.3 <sup>a,h</sup>	4.1 <sup>a,h</sup>	3.9	15.8	24.4	75.6	0.0	0.0	0.0
Comoros	15.3 <sup>a,h</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Congo (Republic of the)	13.3 <sup>a,h</sup>	18.9 <sup>a,h</sup>	21.7	44.4	48.9	33.7	8.0	3.0	8.0
Costa Rica	7.7 <sup>a,h</sup>	22.7 <sup>a,h</sup>	5.0	34.6	14.5	66.6	18.2	0.4	0.5
Côte d'Ivoire	11.9	7.1	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Croatia	5.5	2.6	n.a.	n.a.	2.0	36.4	2.8	0.0	58.6
Cuba	10.1 <sup>a,h</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Curaçao	10.2 <sup>a,h</sup>	n.a.	n.a.	n.a.	57.2	13.9	28.6	0.3	0.0
Cyprus	5.5	2.6	0.3	28.2	1.0	17.7	26.4	0.0	54.9
Czech Republic	5.5	2.6	0.6	37.9	1.7	0.1	0.0	0.0	98.3
Democratic Republic of the Congo	11.7 <sup>a,h</sup>	12.1 <sup>a,h</sup>	19.5	75.9	25.7	39.6	4.8	3.7	0.8
Denmark	5.5	2.6	0.3	0.3	100.0	0.0	0.0	0.0	0.0
Djibouti	21 <sup>c</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Dominican Republic	7.9 <sup>a,h</sup>	6.2 <sup>a,h</sup>	5.2	20.0	26.1	65.5	7.4	0.0	0.0
Ecuador	10.1 <sup>b</sup>	19.7 <sup>a,h</sup>	8.9	25.3	35.1	57.0	5.2	0.0	2.8
Egypt	16.8 <sup>c</sup>	9.7	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
El Salvador	6.3 <sup>a,h</sup>	6.4 <sup>a,h</sup>	5.0	34.3	14.7	80.5	4.7	0.0	0.0
Eritrea	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Estonia	5.5	2.6	0.7	6.3	11.7	83.2	5.1	0.0	0.0
Ethiopia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Fiji	11.4 <sup>a,h</sup>	14.5 <sup>a,h</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Finland	5.5	2.6	0.4	24.9	1.7	24.5	73.8	0.0	0.0
France	5.5	2.6	0.5	17.9	2.9	16.2	0.0	0.0	80.9
Gabon	39.8 <sup>a,h</sup>	23.3 <sup>a,h</sup>	12.2	35.6	34.2	39.3	19.7	2.4	6.3
Gambia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Georgia	1.5	1.9	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.





Country Name	Simple tariff average <sup>b,m</sup>	Weighted tariff average <sup>c,m</sup>	Customs duties in tax revenue <sup>a,h</sup>	Revenue collected by Customs in tax revenue <sup>a,h</sup>	Custom duties	General Consumption taxes	Special Consumption taxes	Taxes on exporting goods	Other taxes
Germany	5.5	2.6	0.7	21.7	3.3	38.1	14.6	0.0	0.0
Ghana	8.8 <sup>a,h</sup>	7.8 <sup>a,h</sup>	17.4	40.1	43.5	40.9	0.0	0.0	15.6
Greece	5.5	2.6	0.4	26.5	1.4	12.1	2.0	0.0	84.4
Guatemala	1.8 <sup>a,h</sup>	5.2	4.2	33.1	12.6	86.8	0.6	0.0	0.0
Guinea	11.9 <sup>c</sup>	11.3 <sup>a,h</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Guinea-Bissau	11.9	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Guyana	12.5 <sup>a,h</sup>	12.0	9.0	60.4	14.8	28.6	30.5	0.0	26.0
Haiti	4.8	8.4	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Honduras	5.7	5.8	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Hong Kong, China	0.0	0.0	0.0	3.4	0.0	0.0	100.0	0.0	0.0
Hungary	5.5	2.6	0.1	17.0	0.9	16.9	71.8	0.0	10.4
Iceland	4.2 <sup>a,h</sup>	0.9 <sup>a,h</sup>	1.1	41.0	2.6	67.6	27.5	0.0	2.3
India	10.9 <sup>a,h</sup>	1.7 <sup>a,h</sup>	15.1	43.5	34.7	22.6	0.0	1.6	35.3
Indonesia	13.0 <sup>a,h</sup>	4.7	3.7	32.5	11.2	52.0	0.0	3.0	32.2
Iran (Islamic Republic of)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Iraq	14.3 <sup>a,h</sup>	14.3 <sup>a,h</sup>	0.2	16.2	1.5	0.0	14.3	0.0	84.2
Ireland	5.5	2.6	0.7	13.8	4.7	24.8	62.1	8.4	0.0
Israel	4.6 <sup>h</sup>	2.9 <sup>h</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	5.5	2.6	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Jamaica	10.4	12.5	7.2	38.0	18.8	41.5	21.7	0.0	11.1
Japan <sup>b</sup>	6.3 <sup>h</sup>	1.7 <sup>h</sup>	2.0	12.7	15.9	64.4	19.4	0.0	0.3
Jordan	10.9 <sup>a,h</sup>	2.7 <sup>a,h</sup>	n.a.	n.a.	21.7	51.7	19.6	0.1	7.0
Kazakhstan	9.5 <sup>a,h</sup>	8.8 <sup>a,h</sup>	7.8	51.4	54.3	42.9	2.8	40.9	0.0
Kenya	13.1 <sup>a,h</sup>	17.1 <sup>a,h</sup>	6.8	33.7	20.0	38.2	15.5	0.0	26.2
Korea (Republic of)	8.7 <sup>a,h</sup>	7.7	4.2	40.6	10.4	52.3	4.4	0.0	32.9
Kuwait	4.7 <sup>a,h</sup>	4.5	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Kyrgyzstan	4.6	4.1	n.a.	n.a.	7.2	56.1	11.6	0.0	23.0
Lao People's Democratic Republic	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Latvia	5.5	2.6	0.8	2.32	34.0	64.2	1.8	0.0	0.0
Lebanon	n.a.	n.a.	5.7	28.5	20.0	49.1	30.4	0.0	0.6
Lesotho	7.8 <sup>a,h</sup>	12.7 <sup>a,h</sup>	1.2	14.6	7.9	92.1	0.0	0.0	0.0
Liberia	12.0 <sup>a,h</sup>	2.8 <sup>a,h</sup>	34.1	39.0	87.5	2.0	10.3	0.3	0.0
Libya	10.2	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Lithuania	5.5	2.6	1.7	2.6	67.1	18.9	14.0	0.0	0.0
Luxembourg	5.5	2.6	0.2	13.2	1.2	1.0	93.0	0.0	0.0
Macau, China	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Madagascar	12.2 <sup>a,h</sup>	8.4 <sup>a,h</sup>	10.2	48.5	21.1	72.0	7.0	0.0	0.0
Malawi	12.8 <sup>a,h</sup>	7.8	10.6	35.1	30.3	49.9	19.6	0.9	0.0
Malaysia	5.2 <sup>a,h</sup>	4.3	n.a.	n.a.	13.0	13.7	12.7	5.4	60.3
Maldives	13.6 <sup>a,h</sup>	14.0 <sup>a,h</sup>	13.6	13.6	100.0	0.0	0.0	0.0	0.0
Mali	11.9	9.8 <sup>d</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Malta	5.5	2.6	0.6	18.6	3.4	23.4	68.7	0.0	0.0

%

Country Name	Simple tariff average <sup>b,m</sup>	Weighted tariff average <sup>c,m</sup>	Customs duties in tax revenue <sup>a,h</sup>	Revenue collected by Customs in tax revenue <sup>a,h</sup>	Custom duties	General Consumption taxes	Special Consumption taxes	Taxes on exporting goods	Other taxes
Mauritania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Mauritius	2.0 <sup>a,h</sup>	1.3 <sup>a,h</sup>	1.7	42.9	4.0	49.2	46.7	0.0	0.0
Mexico	5.7 <sup>a,h</sup>	5.4	1.9	20.6	9.2	88.3	2.5	0.0	0.0
Moldova	5.0 <sup>a,h</sup>	3.0 <sup>a,h</sup>	4.3	63.5	6.8	70.6	19.7	0.0	0.4
Mongolia	5.0 <sup>a,h</sup>	8.2 <sup>a,h</sup>	6.8	30.1	22.7	58.5	18.1	0.0	0.7
Montenegro	4.3	7.2	n.a.	n.a.	5.2	86.2	8.6	0.0	0.0
Morocco	6.1 <sup>a,h</sup>	2.6 <sup>a,h</sup>	4.0	41.4	9.6	55.9	32.4	0.0	2.0
Mozambique	20.2 <sup>a,h</sup>	5.3 <sup>a,h</sup>	7.6	30.6	24.9	56.5	7.8	0.0	10.1
Namibia	7.6	8.0	18.2	85.0	21.4	23.2	54.1	0.7	1.3
Nepal	8.5 <sup>a,h</sup>	12.4 <sup>a,h</sup>	20.3	51.8	39.2	45.6	0.0	0.6	3.1
Netherlands	5.5	2.6	1.0	6.3	16.4	3.3	80.3	0.0	0.0
New Zealand	2.4 <sup>a,h</sup>	1.9 <sup>a,h</sup>	3.1	17.6	17.7	64.2	17.7	0.0	18.1
Nicaragua	6.2 <sup>a,h</sup>	4.2 <sup>a,h</sup>	3.6	32.6	11.1	71.6	11.1	0.0	1.1
Niger	11.9	11.5	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Nigeria	11.7	10.1	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway	8.0 <sup>a,h</sup>	2.8 <sup>a,h</sup>	0.3	23.8	1.4	58.7	25.9	0.0	14.0
Oman	4.7	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Pakistan	13.5 <sup>a,h</sup>	10.0 <sup>a,h</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Palestine	6.0 <sup>a,h</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Panama	4.9 <sup>a,h</sup>	1.8 <sup>a,h</sup>	5.5	20.7	26.5	55.0	18.5	0.0	0.0
Papua New Guinea	4.7	2.2	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Paraguay	8.3 <sup>a,h</sup>	3.1 <sup>a,h</sup>	10.1	47.4	21.4	45.4	33.1	0.2	0.0
Peru	2.2 <sup>a,h</sup>	1.7 <sup>a,h</sup>	1.6	23.0	7.2	86.5	5.5	0.0	0.0
Philippines	5.2 <sup>a,h</sup>	3.2 <sup>a,h</sup>	3.3	21.5	15.2	75.6	8.2	0.0	0.9
Poland	5.5	2.6	0.9	30.7	2.8	23.2	0.4	0.0	70.3
Portugal	5.5	2.6	0.4	15.6	2.6	23.6	0.0	0.0	73.8
Qatar	4.7	4.6	n.a.	n.a.	91.1	n.a.	n.a.	21.5	n.a.
Romania	5.5	2.6	0.3	4.7	7.2	81.1	11.7	0.0	0.0
Russian Federation	8.9 <sup>a,h</sup>	7.3 <sup>a,h</sup>	n.a.	n.a.	73.3	23.0	0.8	66.9	1.0
Rwanda	12.8	14.2	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Saint Lucia	10.3 <sup>c</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Samoa	11.4	9.4	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Sao Tome and Principe	11.6 <sup>a,h</sup>	n.a.	n.a.	n.a.	84.6	0.0	0.0	1.3	15.4
Saudi Arabia	5.2 <sup>a,h</sup>	6.1 <sup>a,h</sup>	n.a.	n.a.	99.8	0.0	0.2	0.0	0.0
Senegal	11.9	8.7	n.a.	n.a.	40.2	58.9	0.9	0.0	0.0
Serbia	8.7 <sup>a,h</sup>	2.0 <sup>a,h</sup>	3.4	45.7	7.5	74.3	17.8	0.0	0.0
Seychelles	n.a.	n.a.	7.4	60.2	12.3	26.0	20.5	0.0	41.1
Sierra Leone	11.9 <sup>c</sup>	n.a.	22.3	44.2	50.4	29.4	20.2	0.0	0.0
Singapore	0.2	0.4	0.0	15.4	0.1	71.8	27.7	0.0	28.1
Slovak Republic	5.5	2.6	0.4	50.2	0.7	56.1	43.1	0.0	0.0
Slovenia	5.5	2.6	0.9	29.0	3.2	31.3	0.2	0.0	65.4
South Africa	5.9 <sup>a,h</sup>	4.2 <sup>a,h</sup>	4.9	41.0	12.0	35.5	0.0	0.0	52.4
South Sudan	16.0 <sup>a,h</sup>	12.5 <sup>a,h</sup>	n.a.	n.a.	33.9	0.2	65.8	8.9	0.0
Spain	5.5	2.6	0.9	6.7	13.1	86.6	0.3	0.0	0.0

Country Name	Simple tariff average <sup>b,m</sup>	Weighted tariff average <sup>c,m</sup>	Customs duties in tax revenue <sup>a,h</sup>	Revenue collected by Customs in tax revenue <sup>a,h</sup>	Custom duties	General Consumption taxes	Special Consumption taxes	Taxes on exporting goods	Other taxes
Sri Lanka	9.9 <sup>a,h</sup>	8.2 <sup>a,h</sup>	7.4	46.2	16.0	21.1	36.8	0.6	25.5
Sudan	21.2	n.a.	27.7	78.0	35.5	20.1	0.0	0.0	44.5
Swaziland	7.6 <sup>a,h</sup>	n.a.	n.a.	n.a.	32.8	95.1	0.0	0.0	4.9
Sweden	5.5	2.6	0.6	6.7	9.7	90.1	0.2	0.0	0.0
Switzerland <sup>p</sup>	6.8	2.8	1.7	39.7	4.4	50.8	32.6	0.0	11.0
Syrian Arab Republic	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tajikistan	10.0 <sup>a,h</sup>	7.3 <sup>a,h</sup>	5.9	11.7	50.4	24.4	20.1	0.0	5.0
Tanzania	12.9	2.0	7.7	36.7	21.0	36.7	41.8	0.8	0.0
Thailand	24.2 <sup>a,h</sup>	11.2 <sup>a,h</sup>	5.2	24.1	21.4	57.8	12.9	0.1	7.4
The Former Yugoslav Republic of Macedonia	8.6 <sup>a,h</sup>	1.3 <sup>a,h</sup>	5.0	75.2	6.7	61.1	6.6	0.0	25.6
Timor-Leste	2.5	n.a.	n.a.	n.a.	100.0	0.0	0.0	0.0	0.0
Togo	11.9	9.9	21.7	56.7	38.3	49.6	10.0	1.1	1.5
Tonga	12.0 <sup>a,h</sup>	5.5 <sup>a,h</sup>	8.5	53.3	15.9	52.4	31.7	0.0	0.0
Trinidad and Tobago	10.7	n.a.	7.2	37.2	19.3	32.6	3.1	0.0	45.0
Tunisia	17.4 <sup>a,h</sup>	9.3 <sup>a,h</sup>	4.2	23.9	17.7	59.9	19.3	0.2	3.1
Turkey	10.8	5.2	2.1	21.5	9.5	85.7	4.6	0.1	0.2

%

Country Name	Simple tariff average <sup>b,m</sup>	Weighted tariff average <sup>c,m</sup>	Customs duties in tax revenue <sup>a,h</sup>	Revenue collected by Customs in tax revenue <sup>a,h</sup>	Custom duties	General Consumption taxes	Special Consumption taxes	Taxes on exporting goods	Other taxes
Turkmenistan	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Uganda	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Ukraine	4.8 <sup>a,h</sup>	7.0 <sup>a,h</sup>	n.a.	n.a.	9.4	79.6	10.8	0.2	0.2
Union of Myanmar (Republic of)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
United Arab Emirates	4.7 <sup>a,h</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
United Kingdom	5.5	2.6	0.7	56.3	1.2	9.8	0.0	0.0	89.1
United States	3.4	2.1	1.1	1.4	77.9	0.0	7.6	0.0	13.3
Uruguay	9.3 <sup>a,h</sup>	7.7 <sup>a,h</sup>	5.0	28.5	17.4	67.0	7.7	1.8	6.1
Uzbekistan	15.4 <sup>c</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Vanuatu	9.1 <sup>c</sup>	11.7 <sup>d</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Venezuela	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Vietnam	9.5	5.4	n.a.	n.a.	31.6	62.1	6.1	4.8	0.1
Yemen	7.5 <sup>a,h</sup>	6.2 <sup>a,h</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Zambia	13.2	7.8	7.1	40.8	17.3	56.9	17.7	0.2	7.2
Zimbabwe	16.8 <sup>c</sup>	14.9	38.9	68.6	56.8	19.6	17.2	0.0	6.4

### Footnotes

- a figure in column or cell refers to calendar or fiscal year 2014 unless otherwise indicated  
b figure in column or cell refers to calendar or fiscal year 2013  
c figure in column or cell refers to calendar or fiscal year 2012  
d figure in column or cell refers to calendar or fiscal year 2011  
h source is WCO Member unless otherwise indicated  
m source is WTO

### Explanatory notes

Simple tariff average refers to simple average of MFN applied duties on imports.

Trade weighted tariff average refers to HS six-digit MFN tariff averages weighted with HS six-digit import flows.

Customs duties in tax revenue was calculated by dividing Customs duties, such as import duties and export duties, by tax revenue collected by government.

Revenue collected by Customs in tax revenue was calculated by dividing tax revenue collected by Customs by tax revenue collected by government.

The proportion of Customs duties in tax revenue of Customs was calculated by dividing Customs duties, such as import duties and export duties, by tax revenue collected by Customs.

The proportion of general consumption taxes, such as VAT and sales tax, in tax revenue of Customs was calculated by dividing general consumption taxes by tax revenue collected by Customs.

The proportion of special consumption taxes, such as excises, in tax revenue of Customs was calculated by dividing special consumption taxes by tax revenue collected by Customs.

The proportion of taxes on export in tax revenue of Customs was calculated by dividing the sum of export duty and taxes on export by tax revenue collected by Customs.

Fees, penalties, and interests are excluded from tax revenue collected by Customs.

The proportion of other taxes in tax revenue of Customs was calculated by dividing the sum of other taxes by tax revenue collected by Customs.



Each year, the WCO opens its doors to hundreds of representatives from Customs administrations, other government agencies, the private sector, associations, and universities keen to discover more about the Organization. Such visits allow the Organization to showcase the diverse activities and programmes underway and to foster important links with institutions vital to the world of international trade and Customs.

In the period from July 2014 to June 2015, the WCO welcomed the following organizations.

#### June

European Free Trade Association

#### July

Saint Petersburg National Research University of Information Technologies (NRU ITMO)  
Federation of German Food and Drink Industries

#### September

Indonesian Customs officials  
Norwegian Customs officials  
Indian Revenue Service (Customs and Central Excise) Mid-Career Training Programme

#### October

Ministry of Finance, Indonesia  
Indian Revenue Service (Customs and Central Excise) Mid-Career Training Programme  
Chinese and Dutch Customs officials

#### November

Royal Malaysian Customs Academy  
Ecole Nationale d'Administration (ENA)  
University of Leiden  
Chinese Delegation in cooperation with Dutch Customs

#### January

Institut d'Enseignement de Promotion Sociale de la Communauté Française à Bruxelles  
Indian Customs officials

#### February

CERDI-UDA Clermont Ferrand  
Karel de Grote-Hogeschool

#### March

Thailand National Security Council  
Antwerp/Flanders Port Training Centre

#### April

Chinese and Dutch Customs officials  
Ecole Nationale des Douanes de Tourcoing  
The Hague University

#### May

Chinese and Dutch Customs officials

#### June

La Secretaría de Integración Económica Centroamericana (SIECA)





The WCO's mainstay publication is published on a triannual basis and sheds light on key topics relevant for Customs and the international trade community.







WORLD CUSTOMS ORGANIZATION

## PICARD BAKU 2015



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## Upcoming events



09

## A VERY IMPORTANT YEAR

Raising the profile of Customs is a core function of the WCO and indeed one of its Strategic Goals. Impressing upon high-level dignitaries the strategic importance of Customs is vital for WCO Members to continue to flourish.

	Location	Title	Organization
<b>JUNE</b>			
	WCO	Director-General	WTO
<b>JULY</b>			
	Belgium	Ambassador	United States Mission to the EU
	WCO	Ambassador	Mauritania
	Belgium	Ambassador	Vietnam
	Paraguay	Vice-Minister of Foreign Affairs	Paraguay
		President	Paraguay
		President	Uruguay
	Austria	Executive Director	UNODC
	Belgium	Ambassador	Japan
<b>SEPTEMBER</b>			
	Belgium	Ambassador	Thailand
		Ambassador	Singapore
	WCO	Executive President	Agadir Technical Unit
		Ambassador	Kenya
	Belgium	Ambassador	Mexico
		Ambassador	Cuba
	Belgium	Ambassador	Saudi Arabia
		Ambassador	Indonesia
	Switzerland	Head of Secretariat	WHO FCTC
	WCO	Ambassador	Bhutan
	Mexico	President	Mexico Council Foreign Relations (COMEXI)
		Managing Director	Mexican Agency for International Development Cooperation
	WCO	Ambassador	Tajikistan
	Republic of the Congo	Commissioner for Trade and Industry	African Union
	WCO	Senior Director, Trade and Competiveness Global Practice	World Bank

# 15 Presidents, Prime Ministers and Vice Presidents

## 24 Ambassadors

### 4 Commissioners

## 18 Ministers

Location

Title

Organization

**OCTOBER**

Tajikistan	Prime Minister	Tajikistan
	Minister for Economic Development and Trade	Tajikistan
	Deputy Minister of Foreign Affairs	Tajikistan
Korea	Deputy Minister of Finance	Korea
WCO	Ambassador	Mexico
Turkey	President	International Federation of Freight Forwarders Associations (FIATA)
Senegal	Prime Minister	Senegal
	Minister of Finance	Senegal
	Minister of Budget	Senegal
	Commissioner (Regional Market, Trade, Competition and Cooperation)	West African Economic and Monetary Union (WAEMU)
Belgium	Ambassador	Kyrgyzstan

**NOVEMBER**

Austria	Under-Secretary-General and High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States	UN
Belgium	Ambassador	Angola
Laos	Minister of Finance	Laos
	Deputy Prime Minister in charge of the Macro-Economic and Service Sectors	Laos
	Vice-Minister of Foreign Affairs	Laos
	Minister of Industry and Commerce	Laos
Thailand	Minister of Finance	Thailand
Japan	Minister of Finance	Japan
	Minister of International Trade and Industry	Japan
WCO	Ambassador	Cameroon
Armenia	Minister of Finance	Armenia
	Prime Minister	Armenia
	President	Armenia





Location

Title

Organization

## DECEMBER

Belgium	Ambassador	Japan
	Secretary General	African, Caribbean, and Pacific Group of States (ACP)
WCO	Director General	FIATA (International Federation of Freight Forwarders Associations)

## JANUARY

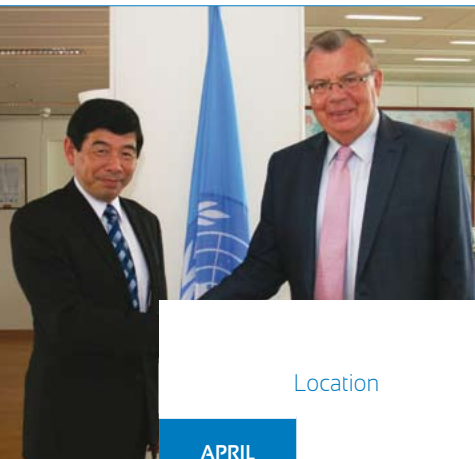
WCO	Secretary General	ICC (International Chamber of Commerce)
Belgium	Director General	Directorate-General for Taxation and Customs Union (TAXUD)
WCO	Ambassador	Cuba
	Director General	World Organization for Animal Health (OIE)

## FEBRUARY

WCO	Commissioner for Trade, Customs and Free Movement	Economic Community of West African States (ECOWAS)
United States	Secretary General	ICC
WCO	Ambassador	Gambia
	Ambassador	Panama
	Minister of Commerce and Industries	Panama

## MARCH

China	Secretary General	International Air Transport Association (IATA)
	Minister of Customs	China
	Vice-Minister of Customs	China
	Secretary General	China Chamber of International Commerce
	Vice President	China Council for the Promotion of International Trade
Belgium	Ambassador	Bangladesh
WCO	Ambassador to WTO	Philippines
Indonesia	Minister of Finance	Indonesia
	Director General of International Trade Cooperation, Ministry of Trade	Indonesia
	Deputy Secretary General	ASEAN Secretariat
	Coordinating Minister for Economic Affairs	Indonesia



Location

Title

Organization

## APRIL

France	Director-General	UNESCO
Angola	Vice President	Angola
	Minister of Finance	Angola
	Secretary of State of Trade	Angola
WCO	Ambassador	India
	President of the Commission of the WAEMU	West African Economic and Monetary Union (WAEMU)
	Commissioner, Department of Regional Market, Trade, Competition and Cooperation (DMRC)	WAEMU

## MAY

Nigeria	President	Nigeria
Bahamas	Prime Minister and Minister of Finance	Bahamas
Philippines	Director-General	WTO
	President	Asian Development Bank (ADB)



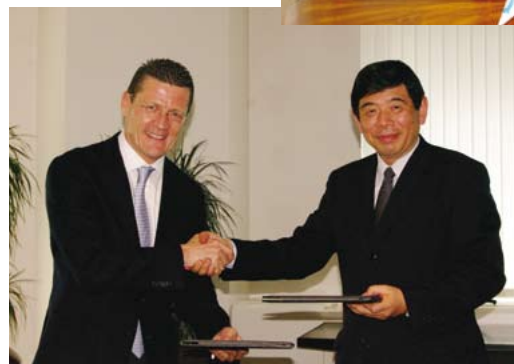
Collaboration and cooperation is fundamental to the success of the WCO. The Organization proactively engages and collaborates with institutions around the world. A further seven Memoranda of Understanding (MOUs) or Memoranda of Cooperation (MOCs) were signed in the period 2014-2015 further enhancing Customs cooperation throughout the world.



Date	Agreement Type	Organization	Subject Matter
14-Jul	MOU	International Trademark Association (INTA)	Combating counterfeiting
27-Jan	MOC	Japan International Cooperation Agency (JICA)	General co-operation
17-Feb	MOU	Turkic Council	General co-operation
18-Feb	MOU	Agadir Technical Unit	General co-operation
27-Apr	MOU	West African Economic and Monetary Union (WAEMU)	General co-operation
4-May	MOU	World Shipping Council	General co-operation
11-May	MOU	Saudi Customs	Establishment of a Regional Dog Training Centre







# Abbreviations

AEO	Authorized Economic Operator
CBM	Co-ordinated Border Management
CBD	Capacity Building Directorate
CCC	Customs Co-operation Council
CEN	Customs Enforcement Network
C&F	Compliance and Facilitation Directorate
HS	Harmonized Commodity Description and Coding System of tariff nomenclature
PCA	Post Clearance Audit
RILO	Regional Intelligence Liaison Office
RKC	Revised Kyoto Convention
ROCB	Regional Office for Capacity Building
RU	Research Unit
RTC	Regional Training Centre
SAFE	Framework of Standards to Secure and Facilitate Global Trade
T&TA	Tariff and Trade Affairs Directorate
WCO	World Customs Organization
WTO	World Trade Organization



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pp. 71:	from top left UNODC, Nigeria Customs, Thailand Customs, Shanghai Customs College, WCO, WCO, Asian Development Bank, Korea Customs, Armenia Customs, Senegal Customs, UNESCO
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