







# **ANNUAL REPORT** 2017-2018

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## 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 182 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.

## Using this report

The WCO's 2017-2018 Annual Report summarizes the WCO's structure and activities, and includes data on all 182 WCO Members.

## Find out more

Website: www.wcoomd.org General enquiries: info@wcoomd.org Tel: +32 (0)2 209 9441 The WCO Annual Report was developed by Rachel McGauran and Yotaro Okazaki

## Introduction

# A message from the Chairperson of the Council **Mr. Enrique Canon**

### Dear colleagues and friends,

I have the pleasure of providing a brief message to you all for this year's Annual Report based on the activities of the World Customs Organization for the period 2017-2018.

### World Product and Trade

We are currently living in an unusual world economy scenario, with optimistic forecasts for world economic growth for 2018 and 2019 projected to reach 3.9%. This upturn started in 2016, and its main causes can be found in higher trade costs, macro growth and one that will definitely affect – positively and negatively – the way Customs administrations work: technology.

The consequences of the use of technology, and those of the link between technology and trade, can be observed in two areas that are crucial for all of us: trade facilitation and Customs' controls. Thanks to technological achievements such as digital technologies and 3D printing, we now face challenges associated with crossborder trade that is 100% digital, which will require drastic changes in our Customs' procedures and control mechanisms. On the other hand, our Customs administrations are already benefiting from technological advances such as Single Windows, digital records of international trade operators, digital certificates and online payments of duties and taxes, among others. These advances have improved Customs controls, and they have improved a crucial aspect of our tasks: transparency.

### **Risks and opportunities**

Trade has been growing faster than global income and commodity prices have increased, benefiting those economies that depend on these types of exports. However, this optimistic world economy scenario cannot be called 'the new normal'. Some hazards that might affect this upturn have already been identified, namely demographic change, lower productivity growth and increased protectionism.

Policymakers have to be prudent, look beyond the immediate picture and prepare efficiently for the long term. Structural reforms, investment in productive infrastructure and in people, are needed. Customs administrations have the opportunity, while economy and trade are doing well, of assisting local policymakers to improve economic efficiency, facilitate trade and develop the policy tools that are necessary to counter the upcoming downturns.

### I am proud to see that our Organization is very productive, and has carried out an ambitious work plan. However, I am aware that there is still a lot that we can do.

### What has the WCO done?

In the last year, the three Directorates of the WCO: Tariff and Trade; Compliance and Facilitation; and Capacity Building, have worked in an outstanding manner, and I would like to highlight some of their achievements.

A draft Resolution on Cross-Border E-Commerce was developed, which will represent a major step in the right direction in facilitating the ensuing increase in trade volume. The WCO committed to prioritizing the implementation of the TFA in collaboration with all relevant stakeholders, while relying on the Mercator Programme to support our Members in that regard. International partnerships with organizations such as the G20, the OECD and the Financial Action Task Force (FATF) have been promoted, in order to further advance the work with respect to combatting Illicit Financial Flows (IFF).

Between March 2017 and March 2018, 492 Capacity Building missions were delivered, representing a 49% increase over the previous year, with 33 Members currently benefiting from the support offered under the guise of the tailor-made Mercator Programme. I am also pleased to observe advances made regarding the WCO's contribution to the achievement of the UN's 17 Sustainable Development Goals (SDGs).

We have been working hard to improve the number of accredited experts in all the WCO Regions, while paying special attention to the North of Africa, Near and Middle East (MENA), East and Southern Africa and West and Central Africa Regions. In addition, we are currently working on a new operating model for the delivery of training support to Members, based on two pillars: e-learning and face-to-face training of trainers. **The use of technology for providing training has allowed us to reach Customs officials all over the world.** Thanks to these technological advances, five new e-learning modules have been developed on the topics of origin certification, cumulation, origin criteria, direct transportation and origin verification.

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It has been both a privilege and an honor to serve you as Chairperson of the Council.

One important aspect of our work as Customs administrations revolves around cooperation, both at a national and international level, with Tax Authorities. In this regard, we have made progress on the draft MoU between the WCO and the International Monetary Fund (IMF), and we have committed to discuss this agreement during the 79<sup>th</sup> Policy Commission Session. Also, and in order to provide support to our Members on this type of cooperation, the *Guidelines for Strengthening Cooperation and the Exchange of Information between Customs and Tax Authorities at the National Level* has been published on the WCO Website.

I would also like to highlight the work of the Organization in other relevant areas, which will help strengthen and improve the work of all Members. The Research Unit is currently preparing a research paper on **Blockchain**, a technological development that will impact our everyday work. The Security Programme has been very successful in addressing the areas of Passenger Controls, Programme Global Shield (PGS), Small Arms and Light Weapons (SALW), Strategic Trade Compliance Enforcement (STCE), and Terrorist Financing.

In recent years, it has become clear to Members that the Revised Kyoto Convention (RKC) does not adequately address some contemporary Customs areas of work such as Single Window, e-commerce, post-clearance audit, advance passenger information, and Digital Customs and data exchange. Consequently, the WCO has agreed to the creation of a working group to address any areas of the RKC that require updates or revisions, which will require the commitment and work of all of us.

For a long time, interpretation at meetings and translation of documents have been a major concern for many Members. A Working Group was created to address these matters, and it has endorsed the implementation of a two-year pilot project to ensure that interpretation in Arabic, Portuguese, Russian and Spanish will be provided during certain meetings. This pilot project will be financed by the WCO Reserve Fund.

### What should the WCO do?

The current economic upturn and consequent boost in trade has necessitated swift action on the part of Customs administrations, and the Organization as a whole. Areas in which improvements are necessary include; the multilateral trading system, cooperation on international tax policies, including the fight against money laundering and the growth of e-commerce. I share with many of you a concern regarding the **prioritization** of activities, tools and work tasks, particularly since many of us are facing challenges in the current rapidly-evolving international domain, especially with respect to economic and technological developments.

Members have stated their desire that the Organization continue working on areas that are relevant to a majority of Customs administrations, such as the security initiative, and assisting Members in capacity building as well as to overcome gaps in information technology resources.

#### Member-driven organization

The WCO is a member-driven Organization.

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

This is noticeable in the commitment of all Members towards the achievement of the Organization's goals and objectives, and it is expressed in Member's active participation at our annual meetings, as well as in the Organization's Committees, Sub-Committees and Forums. However, there is one issue that should concern us all, and that cannot be overlooked: Governance.

**Governance** has been defined as 'the way that organizations or countries are managed at the highest level, and the systems for doing this'<sup>1</sup>. Most of you will agree that this has been an issue within our Organization in the last few years, but I strongly believe that we will overcome this challenge.

Finally, I would like to thank all Members for your ongoing support over the last year. It has been both a privilege and an honor to serve you as Chairperson of the Council.

## A message from WCO Secretary General **Mr. Kunio Mikuriya**

The past year has been marked by several noteworthy events in the Customs community, not least amongst them the celebration of the 30<sup>th</sup> anniversary of the WCO's Harmonized System (HS) Convention.

Prior to the establishment of the Customs Co-operation Council in 1952 and the HS in 1988, the international trading environment was characterized by discordance and a lack of consistency; a veritable Tower of Babel in which trade practitioners spoke a mutually incomprehensible language. The introduction of the HS radically and permanently altered the trade landscape, allowing a *lingua franca* to shape the Customs' agenda and streamline processes through uniform interpretation of the Convention. **Today, I am pleased to be able to state with conviction that the core mission and** *raison d'être* **<b>of the WCO – to enhance coordination and collaboration among Customs administrations, can be considered a success and the HS Convention is but one example of this**.

Following extensive discussions and consultations with Member administrations during the regional meetings held throughout the latter half of 2017 and the first part of 2018, which served as a useful sounding board for assessing the current challenges and opportunities in the Customs sphere, **six priority areas, namely trade facilitation, e-commerce, security, Customs-Tax cooperation, illicit financial flows and performance measurement**, were identified. These priority areas have helped to orient the WCO's work over the past twelve months and our accomplishments in each specific area will, I hope, serve to demystify certain complexities in the Customs environment, including emerging technologies, which will impact on the work of our Members.

The WCO continues to play a crucial role in the trade facilitation sphere, particularly with respect to the Trade Facilitation Agreement, through its Annex D status and special relationship with the WTO, in addition to its unrivalled knowledge of, and access to, Customs procedures and personnel. The WCO's Mercator Programme has provided, and will continue to provide, technical assistance and a comprehensive capacity building framework for countries implementing the Agreement to ensure that trade facilitation measures are implemented in a uniform manner. **Up to 150 Mercator-related missions have taken place over the past year**, and based on a tried-and-tested formula focused on partnership and collaboration, the Programme aims to accredit Programme Advisors in order to enlarge its networks of trade facilitation experts and to ensure that change is achieved on the ground. To date, 61 such Mercator Programme Advisors have been accredited. Since the WCO was referred to in the outcome documents from the 2016 and 2017 G20 Summits in Hangzhou and Hamburg, respectively, the Secretariat has concentrated its efforts on the production of a Study Report on the topic of illicit financial flows (IFFs) and trade mis-invoicing. The contents of the Report, which is the culmination of many months of empirical analysis and collaboration between administrations, the Secretariat and other industry experts, were presented and discussed during an important Conference dedicated to the topic of IFFs and trade mis-invoicing held at WCO Headquarters in May of this year. I am pleased that the WCO has assumed some leadership in this domain on behalf of Customs administrations worldwide, and the key recommendations of the Report, which include equipping Customs with the resources and mandate necessary to tackle under-invoiced imports, but also the often-overlooked issue of under-invoiced exports and over-invoiced imports and exports, in order to obtain a holistic perspective on the issue of trade mis-invoicing, will underpin our efforts in this domain going forward.

The WCO has been particularly active in the e-commerce domain and the Policy Commission, aiming to take stock of the work completed thus far and to guide future work, adopted the Luxor Resolution on Cross-Border E-Commerce during its 78<sup>th</sup> Session held in Egypt. The Resolution outlines the guiding principles for cross-border e-commerce addressing eight critical aspects, notably Advance Electronic Data and Risk Management; Facilitation and Simplification; Safety and Security; Revenue Collection; Measurement and Analysis; Partnerships; Publ-ic Awareness, Outreach and Capacity Building; and Legislative Frameworks. **Furthermore, 2018 will herald the launch of the Organization's Framework of Standards on cross-border e-commerce – a comprehensive instrument to assist Members in developing strategic and operational frameworks to address the burgeoning volumes of e-commerce trade.** 



The WCO's six priority areas are: trade facilitation, e-commerce, security, Customs-Tax cooperation, illicit financial flows and performance measurement.

Security is a crucial part of Customs' work, and the WCO has maintained its leadership role in this domain. launching a new Security Project for the West and Central Africa Region, a followon from the highly successful Progamme Global Shield, in April of this year. The Security Project will promote and deliver efficient and effective counter-terrorism measures, including close cooperation between the various stakeholders such as Customs administrations, related law enforcement agencies, the military, international organizations and the private sector, and will further complement existing regional security initiatives, such as the SPC++ Project. The WCO's slogan for 2018; A Secure Business Environment for Economic Development, is emblematic of the need for a concerted effort by all stakeholders to ensure that the safety of Customs personnel and security of internationally-traded goods are paramount. Cooperation is key in combatting security threats globally and, in March of this year, I joined with representatives of 36 United Nations entities in signing the Global Counter-Terrorism Coordination Compact, which will ensure a more coordinated and comprehensive approach.

The WCO is committed to raising the profile of Customs, as indicated in its Strategic Plan, and I was pleased to see our efforts reap rewards across a variety of work programmes this year, most notably in relation to performance measurement and the IMF's new International Survey of Customs Administrations (ISOCA), which has embraced the suggestions put forward by the Secretariat and incorporated them into this new iteration of the Survey. Be it with respect to the rise of e-commerce and new forms of fraud; or to the adaptation of Customs procedures and the development of risk analysis to facilitate the flow of goods; **or to the enhancement of the role of Customs within national security and intelligence communities, data analytics has become the key and common driver that underpins all Customs activities**. Customs is in the fortunate position of possessing unrestricted access to data through their IT systems. Data analytics is vital for not only Customs administrations, but also for the WCO, in order to better inform and guide policy making. Developing data analytics capacities within administrations has become fundamental in order to anticipate, predict, and adapt to the evolving trading landscape and security missions assured by Customs.

The delivery of quality technical assistance and capacity building programmes is a fundamental part of the WCO's work, and over the past year, **503 such missions have taken place throughout the six regions of the WCO**, producing tangible results that I believe will ultimately lead to an improved and modernized Customs function. One important addition to the WCO Capacity Building suite of tools and instruments this year was the WCO Academy, launched in May 2018. The Academy will provide e-learning support to public and private sector participants, thus further contributing to the public dissemination of WCO expertise on core Customs topics such as the Harmonized System and Customs Valuation.

Finally, I would like to take this opportunity to thank the broader Customs family, which includes all of our stakeholders and partners, for your outstanding contributions over the past twelve months.

## Timeline

## A glance at the highlights of the past year

## July

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The WCO hosts its **first Global Conference on Transit**, launching its Transit Guidelines and welcoming high-level delegates such as the Zambian Minister of Finance, Mr. Felix C. Mutati, numerous Directors General, and representatives from the World Bank and the United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States (UN-OHRLLS), amongst others.



## August

WCO Secretary General Kunio Mikuriya attends the **Tokyo** International Conference on African Development (TICAD) Ministerial meeting in Maputo, Mozambique, and outlines Customs' contribution to economic development on the African continent to the representatives of 51 African countries in attendance.



## September

WCO Secretary General Kunio Mikuriya meets with the Director of the Fiscal Affairs Department of the IMF, Mr. Victor Gaspar, to discuss ways of enhancing Customs-Tax cooperation.



The WCO PICARD Conference takes place in Hammamet, Tunisia, welcoming over 250 participants from 48 countries, and featuring highlevel presentations on international trade and Customs-related topics.



## October

The **WCO's Harmonized System Committee holds its 60<sup>th</sup> Session** at WCO Headquarters, marking the exponential increase in Members adhering to the Convention from just 4 in 1985 to 157 in 2018.



### July to December 2017

The **6<sup>th</sup> WCO Technology and Innovation Forum** takes place in Tokyo, Japan, welcoming over 500 participants and 36 companies showcasing the latest technologies in a lively exhibition space. Mr. Makoto Nagamine, Japanese Parliamentary Vice-Minister, emphasizes the importance of technology and innovation in the Customs' sphere in his welcome speech.



## November

Representatives from the Asia/Pacific Region gather to celebrate the **30<sup>th</sup> anniversary of the first Regional Intelligence Liaison Office (RILO)**, which served as the inspiration for ten other RILOs currently spread out across the six WCO Regions.



The 9<sup>th</sup> Meeting of the African Union Sub-Committee of Directors General of Customs takes place in Yaoundé, Cameroon under the theme; 'The contribution of Customs to the analysis of international trade data, for security and the boosting of intra-African trade'.



## December

The WCO Policy Commission adopts the Luxor Resolution outlining the guiding principles for cross-border E-Commerce addressing eight critical aspects: Advance Electronic Data and Risk Management; Facilitation and Simplification; Safety and Security; Revenue Collection; Measurement and Analysis; Partnerships; Public Awareness, Outreach and Capacity Building; and Legislative Frameworks.



The Federal Administration of Public Revenue (AFIP) of Argentina and the WCO organize a round table session on E-Commerce in the margins of the 11<sup>th</sup> WTO Ministerial Conference (MC11) in Buenos Aires, Argentina.



**Mr. Ricardo Treviño Chapa**, former Administrator General of Mexico Customs, **is elected Deputy Secretary General of the WCO**.



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### **January to June 2018**

## January

The WCO celebrates **International Customs Day** with the entirety of the Customs community and announces its theme for 2018: A secure business environment for economic development.



The WCO is represented at the **World Economic Forum** which takes place in Davos-Klosters, Switzerland, during its **48<sup>th</sup> Annual Meeting**.



## **February**

The **47<sup>th</sup> Regional Meeting of Directors General of Customs of the North of Africa, Near and Middle East (MENA) Region** takes place in Cairo, Egypt.



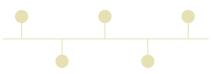
The **first Global Cross-Border E-Commerce Conference**, coorganized by the WCO and China Customs, takes place in Beijing, China, gathering more than 2,000 participants from the E-Commerce realm with the objective to move towards an innovative, inclusive, strategic and collaborative approach to sustainable cross-border E-Commerce.



## March

The **4<sup>th</sup> WCO Global AEO Conference** takes place in Kampala, Uganda, welcoming more than 1,200 participants in discussions centred around developments in Authorized Economic Operator (AEO) programmes-widely acknowledged as a key driver underpinning Customs-Business partnerships.





## April

The **WCO Working Group on E-Commerce meets for the third time** and moves a step closer towards finalizing the WCO Framework of Standards on Cross-Border E-Commerce.



The **WCO Europe Region Heads of Customs Conference** takes place in Sochi, Russia.



The 21<sup>st</sup> Regional Conference of Customs Directors General for the Americas/Caribbean Region takes place in Los Cabos, Mexico.



The 23<sup>rd</sup> Conference of Directors General of Customs of the West and Central Africa Region takes place in Conakry, Guinea.





The **23**<sup>rd</sup> **East and Southern Africa Region Governing Council Meeting** is held in Kigali, Rwanda.



The 19<sup>th</sup> Asia/Pacific Regional Heads of Customs Administrations Conference takes place in Nadi, Fiji.



## June

The **18<sup>th</sup> edition of the annual WCO IT Conference and Exhibition** takes place in Lima, Peru, welcoming over 450 delegates from 75 countries.



## Understanding the WCO

### 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 **182 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.





**AVENUE LOUISE 198** 



**RUE WASHINGTON 40** 

### **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 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.
- WE believe in inclusiveness, diversity and equitable treatment and opportunities for all.

### WCO Vision Statement

Borders divide, Customs connects.

Dynamically leading modernization and connectivity in a rapidly changing world.



**RUE DE L'INDUSTRIE 26-83** 



RUE DU MARCHÉ, 30





### Organization

### 1. WCO Secretariat

**The Secretariat** is charged with the day-to-day operations of the Organization. A diverse staff of upwards of 200 people from around the world deliver on the WCO's vision and its Strategic Plan as 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 2018 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.





#### 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

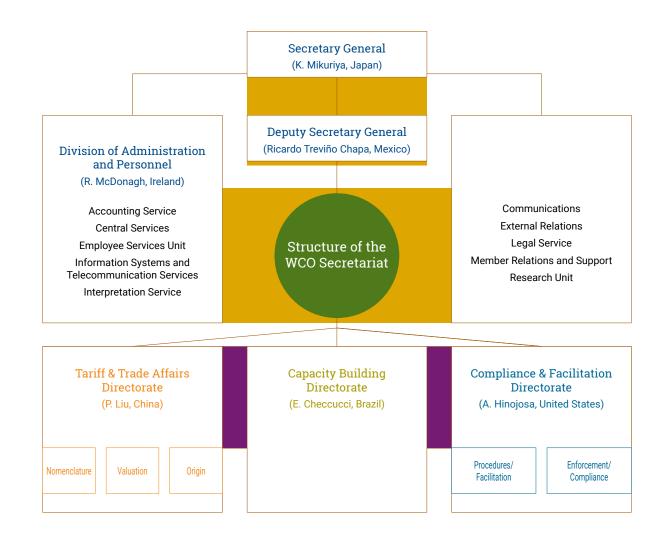
Risk Management Compendium; the Customs Enforcement Network (CEN); Time Release Study (TRS); and the WCO Data Model. C&F is responsible for the development of the WCO's strategy with respect to the WTO's Trade Facilitation Agreement (TFA). C&F coordinates operations against illicit trade, including: 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) and Regional Dog Training Centres (RDTCs).



### 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), Regional Training Centres (RTCs) and Regional Customs Laboratories (RCL). 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.



### 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, Morocco, Mozambique, 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 (Azerbaijan, Côte d'Ivoire, Kenya, Thailand, United Arab Emirates and Uruguay) ensure that their mission of assisting member Customs administrations with their capacity building programmes at a regional level is fulfilled.

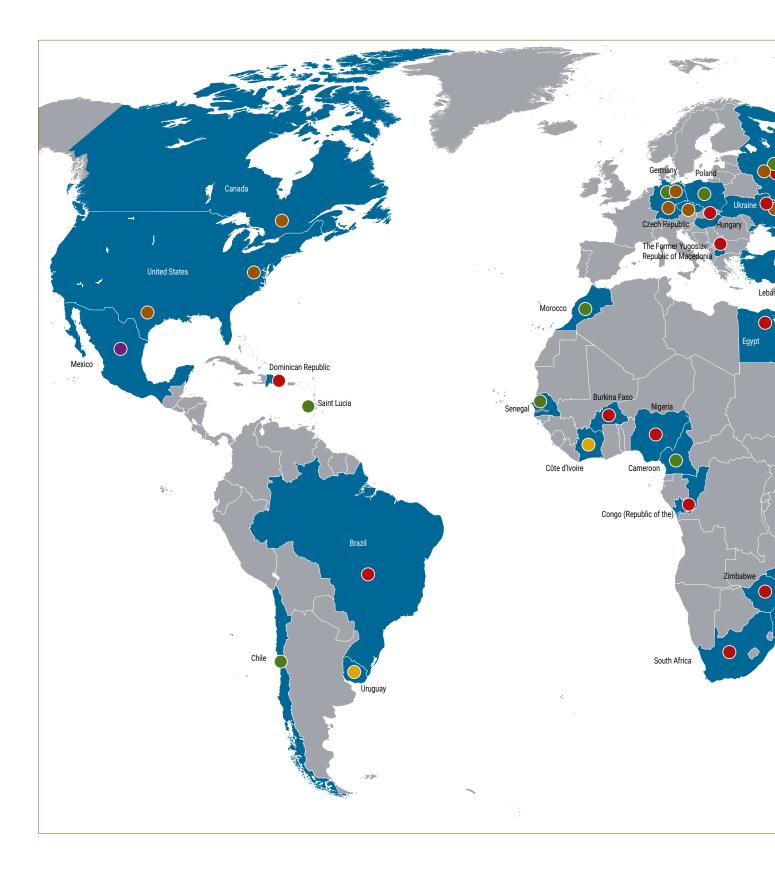
The Regional Training Centres (RTCs) contribute to the regionalization of capacity building by providing facilities for training.

There are 26 WCO RTCs: seven in the Asia Pacific Region (China; Fiji; Hong Kong, China; India; Japan; Republic of Korea; and Malaysia), four in the East and Southern Africa Region (Kenya; Mauritius; 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; Russian Federation; and Ukraine), two in the Americas Region (Brazil and the Dominican Republic) and four in North Africa, Near and Middle East (Egypt; Jordan; Lebanon; and Saudi Arabia).

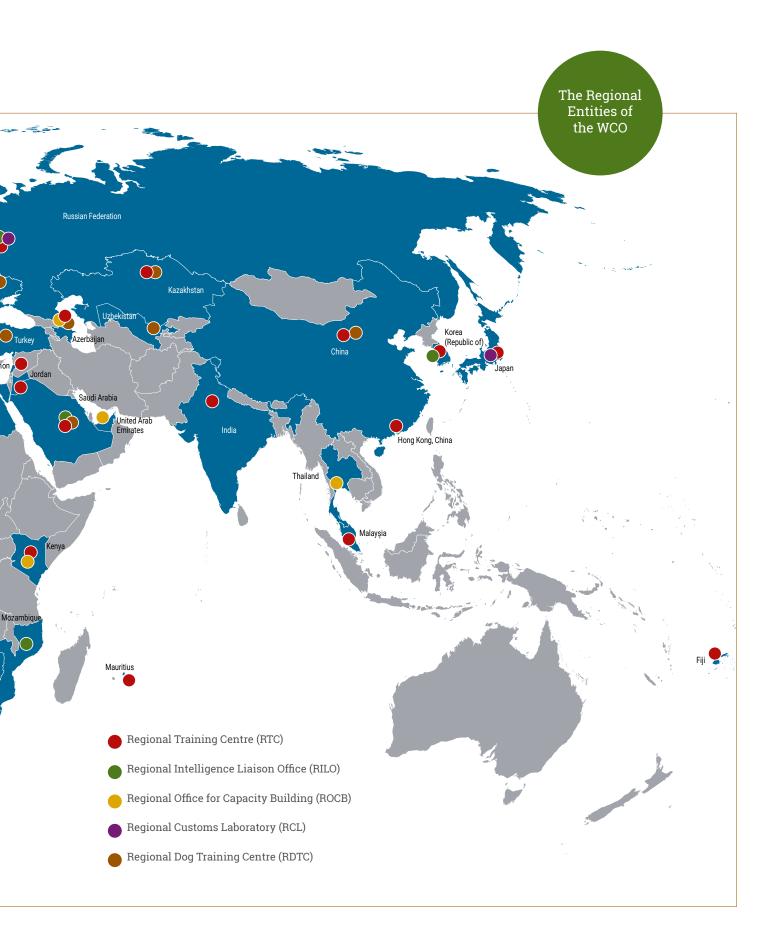
The Regional Customs Laboratories (RCLs) are situated in Kashiwa, Japan; Mexico City, Mexico; and Moscow, Russian Federation. They provide training and resources for WCO Members on methods of identifying and analyzing chemical samples for HS classification purposes.

The WCO Regional Dog Training Centres (RDTCs) are an important component of the WCO's work in the fight against illicit trade. The Centres provide practical and theoretical training programmes for dog handlers, thus ensuring that Customs canine units are adequately equipped to detect a variety of illegal products such as drugs, tobacco, products, and smuggled animals. There are currently fourteen such centres situated in: Azerbaijan; Canada; China; Czech Republic; Germany (Bleckede and Neuendettelsau); Kazakhstan; Russian Federation; Saudi Arabia; Turkey; Ukraine; United States (Virginia and Texas) and Uzbekistan.





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### 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.

### Chairperson: Mr. Enrique Canon (Uruguay)

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

#### Members:

Argentina	Egypt	Korea
Australia	European Union	New Zealand
Botswana	France	Nigeria
Brazil	Germany	Saudi Arabia
Canada	Iceland	Spain
China	Israel	United States
Dominican Republic	Japan	Zimbabwe
Democratic Republic of the Congo	Kazakhstan	

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

### Chairperson: Mr. W. Williamson (United Kingdom)

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

### Chairperson: Mr. B. Røse (Norway)

The Harmonized System 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.

Chairperson: Mr. S. Kim (Republic of Korea)

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.

Chairperson: Mr. J. Birkhoff (Netherlands)

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.

### Chairperson: Ms. N. P. Umoh (Nigeria)

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.

Chairperson: Ms. Abigail Bradshaw (Australia)

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.

Chairperson: Mr. Rob van Kuik (Netherlands)

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

### Chairperson: Ms. Ulrika Lyckman (Sweden)

The E-Commerce Working Group addresses cross-cutting issues in relation to e-commerce and proposes practical solutions to the clearance of low-value shipments, including appropriate duty/tax collection mechanisms and control procedures.

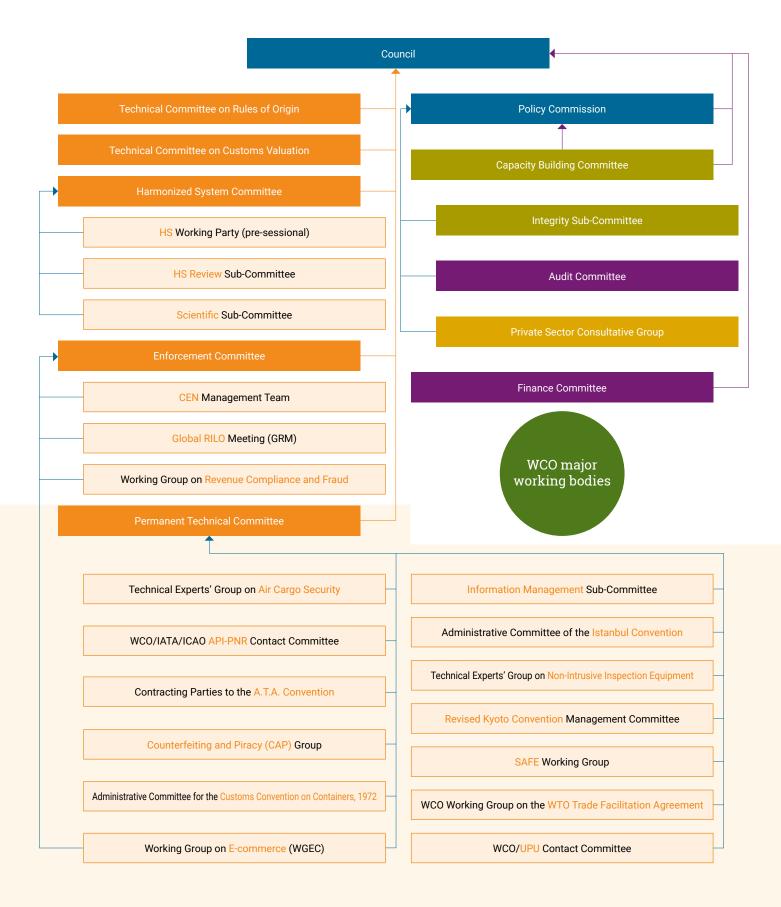
Chairpersons: Mr. Xiangyang Sun (China) and Ms. Marianne Rowden (AAEI)

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

Chairpersons: Ms. Suzanne Stauffer (European Union) and Mr. John Mein (PSCG)

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.

Chairperson: Ms. V. Ricketts-Walker (Jamaica)



Arrows in this chart indicate the direct reporting lines for the respective bodies.

## Customs Environmental Scan 2018



The Scan can assist WCO Members and stakeholders in synthesizing the myriad of information and distilling the relevant issues facing the global Customs community. It is also used in the development of the WCO's Strategic Plan.

## Trade volume increases in 2016 and 2017, but trade growth remains slow compared to before the Global Financial Crisis.

According to the World Trade Organization (WTO), global merchandise trade volume is expected to increase by 4.4% in 2018. Exports from developing countries are expected to grow by 5.4%, and imports at 4.8%; exports from developed economies are expected to grow by 3.8%, and imports by 4.1%.<sup>2</sup> Despite the fact that the trade growth has increased from the 2016 average (1.6%), the global picture still raises concerns: (i) the current trade growth is below the average of 7.1% for the two decades between 1987 and 2007<sup>3</sup>, (ii) the 2014-2016 collapse in oil prices did not boost global economic and trade growth, although it was expected to have positive impacts on transportation costs and trade<sup>4</sup>; and (iii) the current trading atmosphere is characterized by growing trade tensions, including the recent adoption of restrictive trade measures, like the U.S. Steel and Aluminum Tariff.

#### Is slow trade growth cyclical or structural?

The main question related to the evolution of trade volume is whether the structure of trade is changing: is the recovery of the past two years a preliminary sign that trade growth will again reach the rates of the 2000s',or is it a sign that trade growth will remain low? This question is of great interest for Customs administrations that need to anticipate and adapt to structural changes in the global trade. The contention that international trade is structurally changing is still being debated<sup>5</sup>. During periods of slow trade growth, the reasons are often cyclical, as was the case with the crisis in European economies (accounting for one third of all global trade) that can explain the low trade growth in 2010-2013. However, two structural economic changes may durably affect global trade growth.

Firstly, there is a slowdown in the vertical specialization: the international trade in goods that incorporate inputs before being exported was driving the trade growth in the 1990s and the 2000s, which is no longer the case<sup>6</sup>, Global Value Chains including crossborder trade have declined since 20127. In the EU, the share of trade in intermediate goods in extra-EU imports has fallen from 66.5% in 2012 to 56.9% in 20168. The same trend can be observed for intra-EU dispatches and extra-EU exports. In China, a decline of vertical specialization has been observed too; domestic products are replacing intermediate ones9. This trend may increase in the near future, as it is probably connected to the decision by manufacturers to internalize their production of intermediate goods, which means more durable investments and long-term effects on trade practices. Moreover, the technological innovations used by manufacturing and logistics industries, such as robotics, will make offshore production based on cheap labour less attractive.

The second structural change impacting trade is the reduction in "poverty" and the emergence of a "global middle class" observed since 2011. In 2016, the middle-class was estimated at 3.2 billion (42% of the population)<sup>10</sup>, compared with 1.4 billion in 1990 (32%)<sup>11</sup>. A reduction in poverty should play a positive role in trade growth, by increasing domestic consumption and international exchanges. In particular, the volume of e-commerce should increase as middle-class consumers are eager to diversify not only their goods but also their supply sources, and further leverage technologies. However, the economic impact of a growing middle-class is still under discussion. The growth of the middle-class is concentrated in the Asia Pacific region (46% of the global middle-class and 88% of the

- <sup>2</sup> WTO, "Strong trade growth in 2018 rests on policy choices", https://www.wto.org/english/news\_e/pres18\_e/pr820\_e.htm.
- <sup>3</sup> WTO (2017), World Trade Statistical Review (introduction and chapter 2).

<sup>4</sup> See World Bank (2018), *Global Economic Prospects*, pp. 51-59, on the explanations of the low impact of oil prices collapse: the low reaction of emerging economies like China that uses coal more than oil, the low sensitivity of oil importing economies to oil variations and the diversification of energy sources in some big oil importing economies.

- <sup>6</sup> See Cristina Constantinescu, Aaditya Mattoo and Michele Ruta (2015) (cited above) and Constantinescu, C., Mattoo, A., & Ruta, M. (2017). "Does vertical specialization increase productivity?" Policy Research Working Paper; No. 7978. World Bank.
- <sup>7</sup> See Degain, Meng and Wang (2017), "Recent trends in global trade and global value chains", in WTO-World Bank, Measuring and Analyzing the Impact of GVCs on Economic Development.
- <sup>8</sup> See Eurostats (2017), Globalisation patterns in EU trade and investment.pp. 88-91.

<sup>9</sup> Yuwan Duan, Erik Dietzenbacher, Xuemei Jiang, Xikang Chen & Cuihong Yang (2018) "Why has China's vertical specialization declined?", *Economic Systems Research*, 30:2, 178-200.
 <sup>10</sup> The income range for the middle-class is defined between US\$11 and US\$110 per day (expressed in purchasing power parity 2011). See Homi Kharas (2017), *The Unprecedented Expansion of the Global Middle Class. An Update*, Brookings Institution.

<sup>11</sup> Ravallion, M. (2010), "The Developing World's Bulging (but vulnerable) Middle-class". World Development, Volume 38, Issue 4, April 2010, Pages 445-454.

<sup>&</sup>lt;sup>5</sup> See Cristina Constantinescu, Aaditya Mattoo and Michele Ruta (2015), The Global Trade Slowdown: Cyclical or Structural? IMF Working Paper 15/6; and Nakajima, J., Takatomi, K., Mori, T., & Ohyama, S. (2016). Slow trade: Structural and cyclical factors in global trade slowdown. Bank of Japan Research Papers, (16-12), 22.



global middle-class growth, according to Kharas (2017)). However, this upsurge has been accompanied by an increase of wealth inequalities contributing to further polarization of the middle-class<sup>12</sup>. On the one hand, in developing and emerging economies, the lower middle class, i.e. those people in the category defined as being just above the poverty threshold of 2 USD a day, are not rich enough to acquire high-value goods that drive economic growth, and are still participating in the informal sector<sup>13</sup>. On the other hand, the higher middle-class are not considerable enough in number to drive economic growth<sup>14</sup>. In more general terms, this phenomenon of poverty reduction is not only economical but also societal: societies will demand that more attention be paid to the quality of public services provided, and will expect more transparent and better governance, including the way taxes are collected and spent. This has an impact on revenue collection and security policies, which directly impact Customs.

The evaluation and analysis of trade trends are based on statistics, but, as the volume of e-commerce is increasing, new concerns related to the collection of statistics emerge, particularly for Customs. A substantial share of trade that was previously captured via the traditional trade process is now being diverted through e-commerce and specific Customs procedures availing of de minimis procedures that do not require full documentation. This may result in inaccuracies in data capture. This parameter - the way statistics on international trade are collected and computed - may seem anecdotal, but it is not. The production of statistics has a considerable impact on social and political representations: for instance, due to the political impact of the external balance statistics, the OECD and the WTO have already changed the way trade flows are evaluated, by capturing the value-added that circulates rather than the value itself in order to better represent the contribution of those countries operating within Global Value Chains<sup>15</sup>. The unprecedented volumes of e-commerce-traded goods will impact the way Customs collect and share data on trade<sup>16</sup>.

### E-commerce as the future of trade practices

The consistent production of figures on cross-border e-commerce for commodities is still lacking, most likely due to the reasons outlined above<sup>17</sup>. However, the rapid and continuous growth of e-commerce and the growing share of cross-border e-commerce in e-commerce is indisputable, with new regions like Africa and South America entering into the e-commerce domain<sup>18</sup> and the expansion of Internet use19.

E-commerce might well embody the future of trade as it expands the markets available for consumers and companies. Based on the availability of information via the Internet through big digital platforms which link buyers and sellers, it favours market transparency. Some countries are adopting measures to encourage the expansion of e-commerce for economic development<sup>20</sup>. However, e-commerce, as the future of commerce, raises new questions that pertain not only to statistics.

Firstly, the massive volume of cross-border e-commerce transactions and players have brought challenges to the international Customs community regarding trade facilitation and the simplification of procedures, safety and security, revenue collection and measurement and analysis<sup>21</sup>.

Secondly, some governments have expressed concerns that e-commerce would lead to revenue leakages or unfair competition between local and distant traders as a result of the imposition of thresholds of duty and tax exemptions on low value goods. For instance, the European Union will remove the VAT exemption on parcels below the current €22 value de minimis threshold. In 2018, Australia extended its Goods and Service Tax to cover low value imports. The question of the balance between revenue losses due to de minimis thresholds for exemptions and the potential increased revenue generated by more e-commerce activity is still being debated<sup>22</sup>.

Thirdly, changes driven by e-commerce are structural and impact the way Customs control trade. Major new actors appeared in the field of e-commerce, resulting in new realms of data and information. Some of these big actors are offering their e-commerce marketplaces to SMEs for the latter to benefit from the brand recognition factor associated with well-known websites. The concentration of functions - and data - among a small number of actors may change the relationships between public administrations and private operators. States were used to being the major data collectors through taxation, censuses, health and diverse administrative formalities, but they may be surpassed, in terms of data quantities, by private actors who concentrate, through their marketplaces; logistics, financial and commercial functions. This could be - to some extent - an opportunity to facilitate the investigative work of Customs that may obtain all information required in one place. However, there is also a chance that these private operators, who are still primarily based in a limited number of countries, may oppose any reluctance on the part of citizens or others to share data with governments worldwide. Coming back to statistics on e-commerce, the simple fact that the main producers of data on the growth of

<sup>12</sup> See Yu Xie, Xiang Zhou, (2014), Income inequality in China, Proceedings of the National Academy of Sciences May 2014, 111 (19) 6928-6933. <sup>13</sup> See Andrianjaka, R. R. (2017). Middle-Class Composition and Growth in Middle-Income Countries. AFDB Research Series Paper

14 Idem

16 A specific seminar has been organized by the WTO in 2017 on the problem of data in the digital economy. See the presentations at https://www.wto.org/english/res\_e/reser\_e/ datadigitaleco17\_e.htm.

<sup>19</sup> World Bank (2016) World Development Report, see p. 12 on the correlation between the development of bilateral trade and the use of Internet.

- <sup>21</sup> See Resolution of the Policy Commission of the WCO on the Guiding Principles for Cross-border E-commerce (Luxor, December 2017).
- <sup>22</sup> See Latipov, McDaniel, Schropp (2018). "The de minimis threshold in international trade: The costs of being too low". The World Economy, 2018:41:337–356.

<sup>&</sup>lt;sup>15</sup> OECD (2015). Istanbul G20 Trade Ministers Meeting - Remarks at session on the slowdown in global trade.

<sup>&</sup>lt;sup>17</sup> Many papers provide information on the volume of e-commerce but do not quote their sources. Other papers provide information on the national situation, based on data collected by their Postal operators. Finally, another set of papers are produced by e-commerce operators like Ali Baba or logistics operators like DHL. None of them provide verifiable and independent information on the global volumes of e-commerce, particularly cross-border e-commerce of goods. In this environmental scan, the choice has been made not to report any figures on the current situation of cross-border e-commerce when there is no information on the way data have been collected. A report from Deloitte (2015, VAT Aspects of Cross-Border E-Commerce) under the direction of the EU Commission relies on a survey among consumers and states that the e-Commerce in the EU for goods and services is EUR 540 billion and that the share of cross-border e-Commerce is 18%.

<sup>18</sup> According to Forrester (www.forrester.com), cross-border e-commerce will reach US\$630 billion sales in 2022, which will represent 20% of e-commerce. The World Bank World Development Report of 2016 was about the digital economy See also AliResearch (2017) Inclusive Growth and E-commerce: China's experience and DHL (2017) The 21st Century Spice Trade. A Guide to the Cross-Border E-Commerce Opportunity. Deloitte (2015) states that the growth of e-commerce since 2010 was between 17% and 20% per year in European Union.

<sup>&</sup>lt;sup>20</sup> See Hao Wu and Robert Ireland, "Cross-border E-commerce in China", WCO News, No. 84, 2017.

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e-commerce, who explicitly mention their sources of information, are e-commerce operators or that the institutional actors base their estimations on consumer surveys<sup>23</sup> is already testament to states' lack of capacities in collecting data compared with some big private operators. Another concern is that trust in Internet operations is decreasing among societies according to a survey released by a think-tank Center for International Governance Innovation-IPSOS on behalf of the United Nations and the Internet Society<sup>24</sup>. This may impact trade through e-commerce but it also unveils the increasing awareness of societies regarding not only the privacy but also the use of data in general.

#### Are technologies generating new ways of trading and contracting?

Trust and control are crucial. Challenges regarding the role of states and their capacities to manage economies that are more fluid and increasingly leverage data are manifold. E-commerce is only one part of a more general trend that makes increasing use of technology to ensure the reliability of transactions outside the scope of states, such as blockchains or crypto currencies. E-commerce is tightly linked to automation, machine learning and artificial intelligence. For instance, many e-commerce platforms are using artificial intelligence techniques to analyze consumer behavior and market trends in order to more accurately target their potential customers and manage their inventory<sup>25</sup>.

There is an emerging question on the role of states within economies that make use of new processes of "contracting" and "exchanging" that are no longer controlled and centralized by states but distributed via peer-to-peer processes. Will the technology allow trade and logistics partners to ensure the reliability of their transactions – in terms of contracts, money circulation – outside the scope of states, which is already the case for crypto currencies and, to some extent, blockchains?

In this regard, e-commerce is particularly interesting as an emerging governance challenge for Customs: on the one hand, there is a concentration of big players who collect and have access to a lot of data, but, on the other hand, private actors are leveraging technologies that tend to distribute data and obligations more widely and between peers, making states less influential as central points of trust.

#### Security and development

Technologies and the emergence of new trade practices present many challenges to Customs administrations, however, they also offer many positive opportunities. One last factor that is recurrently and durably impacting the governance of societies and the potential effects of trade on development is insecurity.

Security is still one of the major concerns for states, with the persistence of terrorist strikes throughout many countries and the development of local conflict zones, particularly in borderlands. The idea of "insecurity" has become familiar to both developed and developing countries, as a few armed groups pursue local and global agendas simultaneously. This terrorism is "glocal"<sup>26</sup>: it is locally rooted, it pursues local ambitions to take over new territories, but these armed groups also share longer-term global ideological aspirations.

This transnational terrorism has already led Customs to implement important changes in many countries beyond the traditional Customs' mandate of "policing for commodities": participation in the API/PNR policy-making debate, integration into emergency response teams at borders (airports and land borders mainly) and participation in identity and migration controls.

The development of security policies that ask people to provide increasing amounts of personal data is raising several political questions to which Customs administrations – as any security service – are required to respond. "Privacy" is certainly chief amongst them, but seems to be a less pressing issue than in previous years. People might become increasingly used to providing personal data to states' services, which means that the social demands will evolve toward new questions.



- 23 See footnotes 13 and 14.
- <sup>24</sup> The survey has been launched on more than 24,000 Internet users in 24 countries. See https://www.cigionline.org/internet-survey-2017.
- <sup>25</sup> See e.g. Jenn Vande Zande, "The best examples of artificial intelligence in e-commerce", http://www.the-future-of-commerce.com/2018/01/26/artificial-intelligence-in-e-commerce-bestexamples/.
- <sup>26</sup> The word "glocal" is currently used to name the local effects of the globalization. In the case of terrorism, see, for instance, Jean-Luc Marret (2008) Al-Qaeda in Islamic Maghreb: A "Glocal" Organization, Studies in Conflict & Terrorism, 31:6, 541-552.









The use of data for policy decision-making raises an important question of governance in societies demanding rational and evidence-based decisions from policy and decision-makers. Risks related to individuals are increasingly based on algorithms, which means more opacity for citizens and increased risks associated with the automatization on a larger scale of inherent biases or prejudices against certain parts of the population. The protection of data against hacking is also an important contemporary challenge: in the past, institutions had to protect themselves against hacking in order to protect their own data, now they also have to protect the people's private data they collect. As Customs administrations become more involved with security policies and familiar with individuals' data, they are required to focus on the inherent challenges of this data, and may be less prepared than other security services like intelligence and police forces that are naturally familiar with them.

Security is not just a question of data and violence prevails in many borderlands worldwide. The role of Customs in fragile borderlands is relatively new. If Customs administrations are ready to cooperate with security forces at points of entries like ports or airports or major corridors points, what happens between the points? How do Customs participate in security forces in areas where insecurity is not a threat contained at just one point but rather the whole borderland? Many Customs administrations still underestimate their potential role in the prevention and the resolution of security crises, as the role of Customs and cross-border trade in national security policies by governments and donors in many developing countries severely affected by local insurgencies. Insecurity is related to grievances, economic development, and in some cases a disrupted relationship between people and the State, for many reasons that include corruption, unequal taxation, and a lack of local investment. 'Pure' security solutions have never demonstrated their efficiency, which means that Customs - as an agency involved in economic development - should defend its role and its singular economic and fiscal perspective on crisis resolution<sup>27</sup>.

#### Conclusion

The reduction of poverty, the emergence of a global middle class, a pressing demand for better quality governance and the development of e-commerce are encouraging factors to foster trade growth and economic development. Nonetheless, the impact of some factors related to these changes are still uncertain: potential revenue collection leakages; inequalities associated with development, which impact the capacity of the "non-poor" (those who are statistically considered as fractionally above the quantitative ceiling of poverty but are still not part of any middle-class) to enter the global economy; robotics changing the structure of the international labor market; or the decentralized practices of exchanging and contracting, calling into question the capabilities of states to control transactions. Other factors, such as insecurity, clearly reduce the trading capacities of some countries that face insurgencies in their borderlands, and the security measures and expenditures absorb part of their economic growth outcomes.

For each of these topics, technologies are playing an important role. As with the emergence of the Internet in the early 2000s, robotics, machine learning, encryption and artificial intelligence will most likely have a considerable impact on societies and change the structure of trade and the way that Customs administrations control and tax it. The future of Customs is, therefore and as always, connected to their capacity to leverage new technologies and emulate the technological leaps industries are adopting.

In this context, data analytics may play a crucial role. Customs administrations are used to data analytics within specific fields which are still usually compartmentalized according to the various Customs functions, such as risk analysis, the production of aggregated statistics or performance measurement or shapes recognition in scanning machines. In the future, Customs may adopt a global approach, as industries are doing, placing data at the core of their function, leveraging the massive amounts of data collected daily through clearance processes, combining them to the intelligence collected by field officers, with the goal of implementing transversal capabilities that may be applicable to a multitude of Customs topics. This is valid for all Customs administrations, whether they operate in a world-class port to facilitate trade, or in a fragile borderland affected by poverty and insecurity.

27 See Cantens, T., & Raballand, G. (2017). Cross-Border Trade, Insecurity and the Role of Customs: Some Lessons from Six Field Studies in (Post-) Conflict Regions. ICTD Working Papers 67.

## WCO Strategic Goals

The WCO Strategic Plan catalogues priorities which have been identified and endorsed by the decisionmaking 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 Strategic Plan for the years 2016/2017 to 2018/2019 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.



Promote the security and facilitation of international trade, including simplification and harmonization of Customs procedures = Economic Competitiveness Package

The WCO is working with its Members to ensure growth by securing and promoting economic competitiveness. Trade security and facilitation is one of the key factors for economic development of nations and is closely tied into international and national agendas on social wellbeing, poverty reduction and economic development of countries and their citizens. Likewise, the WCO provides a forum for the development of instruments and tools to simplify and harmonize Customs procedures and it will continue to work with its Members to promote best practices in trade facilitation and security.



Promote fair, efficient and effective Revenue collection = Revenue Package

Collection of revenue remains a top priority for many Customs administrations, particularly in economies where a substantial portion of government revenue is derived from Customs duties. A modern Customs administration needs to apply the relevant tools and instruments – developed by the WCO and other international bodies – in a consistent manner in order to achieve fair, efficient, and effective revenue collection.













Protect society, public health and safety, and contribute to combating crime and terrorism = Compliance and Enforcement Package

The efficiency and effectiveness of Customs border compliance is a determining factor in ensuring goods, people and means of transport comply with laws and regulations, the attainment of safe and secure communities, the economic competitiveness of nations, the growth of international trade and the development of the global marketplace. The WCO will continue to develop and maintain standards and guidelines with respect to the goal of protecting society, and contributing to the fight against crime and terrorism. The exchange of Customs enforcement information and Intelligence is crucial to the WCO's Enforcement Strategy. To this end, the WCO will coordinate and implement Customs law enforcement initiatives and operational activities with assistance from key stakeholders.



Strengthen Capacity Building = Organizational Development Package

Effective and efficient Customs administrations are vital for the economic and social development, as well as the security of States. The WCO, as the global centre of Customs excellence, plays a central role in developing, promoting and supporting the implementation of modern Customs standards, procedures and systems and has positioned itself as a global leader in Capacity Building delivery. The WCO will manage, promote and further develop the Organizational Development Package. The development of Capacity Building tools is linked to three enablers that were emphasized by the Capacity Building Committee as essential for sustainable development and modernization : Political Will, People and Partnerships.



Promote Digital Customs to support, in particular, Coordinated Border Management and information exchange between all stakeholders

Technological developments and, in particular, Information and Communication Technologies (ICT) are a diverse and crosscutting area. The WCO needs to follow a comprehensive strategic approach in dealing with these developments and using ICT to support modernization. The ability to undertake technologicallyenabled reform is useful both for WCO Members in their national and regional reform processes, as well as for the WCO as a whole, to identify future areas that need to be supported by developing related supporting standards and tools. The WCO provides a forum for international cooperation and coordination to promote greater connectivity and more harmonious interaction, including the exchange of information and experience and the identification of best practices, between Member administrations, other government agencies, international organizations, the private sector and other relevant stakeholders.



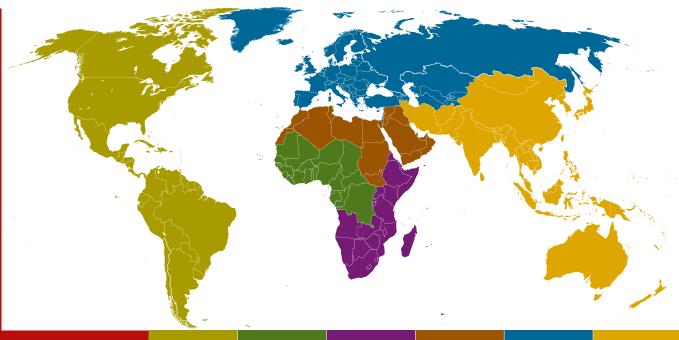
Raise the performance and profile of Customs

The WCO and the international Customs community promote their strategic priorities, roles and contributions through cooperation, communication and partnership with governments, other international and regional organizations, donors and the private sector.



The WCO conducts research and analysis on a wide range of Customs and international trade topics using various methods in order to promote a professional, knowledge-based service culture, and to benefit the WCO membership and external stakeholders.

## **Customs:** A Global Snapshot



		South America, North America, Central America and the Caribbean	West and Central Africa	East and Southern Africa	North of Africa, Near and Middle East	Europe	Far East, South and South East Asia, Australasia and the Pacific Islands
Number of Customs	•	72.5	6.7	7.6	11.9	136.2	101.1
declarations (million)		26.8	0.4	7.1	4.5	104.4	122.4
Percentage	•	87.9%	86.7%	88%	95.2%	89.3%	88.1%
of electronic declarations	•	92.3%	90.2%	90.2%	95.4%	91.7%	90.4%
Contribution of Customs to tax revenue		27.9%	40.5%	33.3%	36.2%	24.6%	29.9%

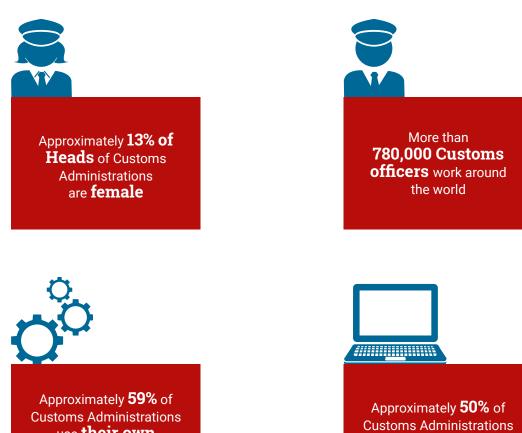


① The figures shown here are based on the data specified in this Report's 'Member Profiles' tables. [Member Profiles tables] featured on pages 30-75

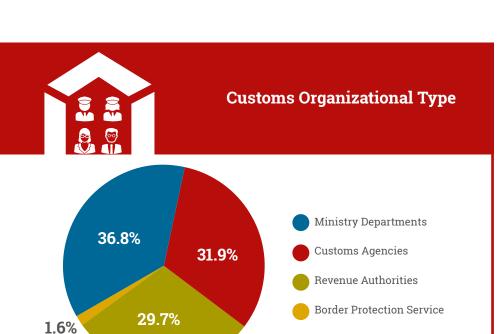
 $\ensuremath{\oslash}$  All the figures are an aggregate amount or simple average of the relevant data.

③ The data that have not been obtained (i.e. 'n.a.' in Member Profiles) are simply counted as 'zero' (in summing up the data).

06



Customs Administrations use **their own** automated clearance systems



use Single Window

systems















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# **WCO** Member Profiles

## pp 28-75

## **NEW ACCESSIONS**

## RKC

Inree countries became Contracting Parties to the Revised Kyoto convention during the course of the past year: Burkina Faso; Republic of the Congo and Tunisia.

As of June 2018, the number of Contracting Parties to the RKC stands at: 113.

## **HS** Convention

ne country became a Contracting Party to the International Convention on the Harmonized Commodity Description and Coding System (Harmonized System) during the course of the past year: Vanuatu.

As of June 2018, the number of Contracting Parties to the HS Convention stands at: 157.

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## WCO Member Profiles

		Afghanistan (Islamic Republic of)	Albania	Algeria	Andorra
Name of Head of Customs Administration		Mr. Ahmad Reshad POPAL	Mrs. Belinda IKONOMI	M. Nourreddine ALLAG	M. Albert HINOJOSA BESOLÍ
Title of Head of Cust	oms Administration	Director General of Customs	Director General of Customs	Directeur général des Douanes	Directeur Géneral du Département des Impôts et des Frontières
Name of Customs A	dministration	Afghan Customs Department, Ministry of Finance	Directorate General of Customs, Ministry of Finance and Economy	Direction générale des Douanes, Ministère des Finances	Direction adjointe des Douanes, Département des Impôts et des Frontières, Ministère des Finances
Type of Organization		Ministry Department	Ministry Department	Customs Agency	Ministry Department
Customs Website Ac	ldress	http://customs.mof.gov. af/en	www.dogana.gov.al	www.douane.gov.dz	www.duana.ad
Number of Customs	staff (approximate)	1,948	1,052	17,200	56
Year of WCO Access	ion	2004	1992	1966	1998
Key WCO Instrument	:	SAFE	HS; RKC; SAFE	HS; RKC	HS
Name of automated clearance system		ASYCUDA World	ASYCUDA World	SIGAD (Système Informatique de Gestion Automatisé des Douanes)	VIATOR
No. of Declarations	- Import	342,951	282,695	306,952	332,411
No. of Declarations	- Export	43,193	88,148	26,565	11,635
No. of Electronic	- Import	331,084	16,246	n.a.	311,203
Declarations	- Export	43,193	7,013	n.a.	11,026
Electronic	- Import	97%	6%	n.a.	94%
Declarations Rate	- Export	100%	8%	n.a.	95%
No. of authorities that export permit	at issue import or	n.a.	16	n.a.	14
No. of authorities co Customs Single Wind		n.a.	n.a.	2	0
Customs duties in ta	x revenue (%)	19.3	n.a.	n.a.	n.a.
Revenue collected by in tax revenue (%)	Customs	42.6	n.a.	n.a.	n.a.
	- Customs duties (%)	45.5	5.0	n.a.	n.a.
	- General Consumption taxes (%)	0.0	59.6	n.a.	n.a.
	- Special Consumption taxes (%)	43.4	26.0	n.a.	n.a.
	- Taxes on exporting goods (%)	0.1	1.3	n.a.	n.a.
	- Other tax (%)	11.2	9.3	n.a.	n.a.

Armenia

Argentina

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Name of Head of Cu Administration	stoms	Mr. Sílvio Franco BURITY	Mr. Raju BODDU	Mr. Leandro CUCCIOLI	Mr. Vardan HARUTYUNYAN
Title of Head of Customs Administration		President of the Board	Comptroller of Customs	Federal Administrator of Public Revenues	Chairman, Customs Revenue Committee
Name of Customs A	dministration	Angola Revenue Administration	Customs and Excise Division, Ministry of Finance and Corporate Governance	Federal Administration of Public Revenues	Customs Service, State Revenue Committee
Type of Organization		Revenue Authority	Ministry Department	Revenue Authority	Revenue Authority
Customs Website Ac	dress	www.agt.minfin.gov.ao	http://customs.gov.ag/	www.afip.gob.ar	www.customs.am
Number of Customs	staff (approximate)	1,076	n.a.	5,303	880
Year of WCO Access	ion	1990	2017	1968	1992
Key WCO Instrument		HS; RKC; SAFE		HS; RKC; SAFE	HS; RKC; SAFE
Name of automated clearance system		ASYCUDA World	n.a.	Sistema Informático MALVINA (SIM)	FAST (Flexible Automated System for Trade)
	- Import	149,601	n.a.	858,195	98,115
No. of Declarations	- Export	14,662	n.a.	445,684	28,785
No. of Electronic	- Import	n.a.	n.a.	858,195	98,115
Declarations	- Export	n.a.	n.a.	445,684	28,785
Electronic	- Import	n.a.	n.a.	100%	100%
Declarations Rate	- Export	n.a.	n.a.	100%	100%
No. of authorities that export permit	at issue import or	8	n.a.	40	n.a.
No. of authorities co Customs Single Wind		n.a.	n.a.	14	3
Customs duties in ta	x revenue (%)	4.2	n.a.	7.2	n.a.
Revenue collected by in tax revenue (%)	Customs	10.4	n.a.	24.3	n.a.
	- Customs duties (%)	39.9	n.a.	29.7	15.5
	- General Consumption taxes (%)	29.8	n.a.	53.5	65.1
	- Special Consumption taxes (%)	2.8	n.a.	1.6	16.2
	- Taxes on exporting goods (%)	0.0	n.a.	14.5	0.0
	- Other tax (%)	0.0	n.a.	0.3	3.2

Antigua and Barbuda

Angola

07

		Australia	Austria	Azerbaijan	Bahamas
Name of Head of Customs Administration		Mr. Michael OUTRAM	Mr. Harald WAIGLEIN	Mr. Aydin ALIYEV	MS. Geannine Moss
Title of Head of Cust	oms Administration	Australian Border Force Commissioner	Director General Customs	Chairman of the State Customs Committee	Comptroller of Customs
Name of Customs A	dministration	Australian Border Force, Department of Home Affairs	Customs Department, Ministry of Finance	State Customs Committee of Republic of Azerbaijan	Customs Department, Ministry of Finance
Type of Organization	ı	Border Protection Service	Ministry Department	Customs Agency	Customs Agency
Customs Website Ac	ldress	www.border.gov.au	www.bmf.gv.at	www.customs.gov.az	www.bahamas.gov.bs/ customs
Number of Customs	staff (approximate)	13,757	1,676	4,000	817
Year of WCO Access	ion	1961	1953	1992	1974
Key WCO Instrument	t	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE	HS; SAFE
Name of automated clearance system		Integrated Cargo System	e-zoll	VAIS (Unitque Automated Management System)	CAS (Customs Automated System)
	- Import	4,217,034	1,409,370	260,989	246,243
No. of Declarations	- Export	1,614,969	1,589,647	61,291	5,829
No. of Electronic	- Import	4,183,494	1,408,750	260,989	22,965
Declarations	- Export	1,611,489	1,589,642	61,291	3,212
Electronic	- Import	99%	100%	100%	9%
Declarations Rate	- Export	100%	100%	100%	55%
No. of authorities that export permit	at issue import or	34	n.a.	n.a.	3
No. of authorities co Customs Single Wing		5	3	6	n.a.
Customs duties in ta		3.7	n.a.	n.a.	n.a.
Revenue collected by in tax revenue (%)		4.5	n.a.	n.a.	n.a.
	- Customs duties (%)	80.3	5.6	27.1	62.6
	- General Consumption taxes (%)	0.0	94.2	68.0	18.2
	- Special Consumption taxes (%)	0.0	0.0	3.6	18.3
	- Taxes on exporting goods (%)	0.0	0.0	0.2	0.2
	- Other tax (%)	0.0	0.1	1.3	0.9

		Bahrain	Bangladesh	Barbados	Belarus
Name of Head of Customs Administration		Mr. Ahmed Bin Hamad AL KHALIFA	Mr. Mosharraf Hossain BHUIYAN	Ms. Annette Weekes	Mr. Yury SENKO
Title of Head of Cust	toms Administration	President of Customs	Chairman, National Board of Revenue (NBR)	Comptroller	Chairman
Name of Customs A	dministration	Customs Affairs, Ministry of Interior	Customs and Excise, National Board of Revenue (NBR), Internal Resources Division (IRD), Ministry of Finance	Customs and Excise Department	State Customs Committee of the Republic of Belarus
Type of Organizatior	ı	Ministry Department	Revenue Authority	Ministry Department	Customs Agency
Customs Website Ac	ldress	www.customs.gov.bh	www.nbr-bd.org	www.customs.gov.bb	www.customs.gov.by
Number of Customs	staff (approximate)	1,166	6,401	502	n.a.
Year of WCO Access	ion	2001	1978	1999	1993
Key WCO Instrument	t	HS; RKC; SAFE	HS; RKC; SAFE		HS; RKC; SAFE
Name of automated	clearance system	OFOQ	ASYCUDA World	ASYCUDA ++	national automatic customs declaration system
	- Import	401,205	996,084	n.a.	632,000
No. of Declarations	- Export	114,416	1,036,361	n.a.	513,300
No. of Electronic	- Import	401,205	996,084	n.a.	615,100
Declarations	- Export	114,416	1,036,361	n.a.	506,600
Electronic	- Import	100%	100%	n.a.	97%
Declarations Rate	- Export	100%	100%	n.a.	99%
No. of authorities the export permit	at issue import or	30	2	n.a.	16
No. of authorities co Customs Single Wind		18	33	n.a.	3
Customs duties in ta	x revenue (%)	n.a.	16.8	n.a.	n.a.
Revenue collected by in tax revenue (%)	y Customs	n.a.	31.8	n.a.	n.a.
	- Customs duties (%)	n.a.	53.0	n.a.	n.a.
	- General Consumption taxes (%)	n.a.	47.0	n.a.	n.a.
	- Special Consumption taxes (%)	n.a.	0.0	n.a.	n.a.
	- Taxes on exporting goods (%)	n.a.	0.1	n.a.	n.a.
	- Other tax (%)	n.a.	0.0	n.a.	n.a.

07

		Belgium	Belize	Benin	Bermuda
Name of Head of Customs Administration		M. Kristian VANDERWAEREN	Mr. Colin GRIFFITH	M. Charles Inoussa SACCA BOCO	Ms. Lucinda PEARMAN
Title of Head of Cust	oms Administration	Director-General of Customs and Excise	Comptroller	Directeur général des Douanes et Droits Indirects	Collector of Customs
Name of Customs A	dministration	General Administration of Customs and Excise, Federal Public Service Finance	Customs and Excise Department, Ministry of Finance	Direction générale des Douanes et Droits indirects, Ministère des Finances	Customs Department, Ministry of Finance and Ministry of National Security
Type of Organization		Ministry Department	Ministry Department	Ministry Department	Ministry Department
Customs Website Ac	ldress	https://finances.belgium. be/fr/douanes_accises	www.customs.gov.bz	www.douanes-benin.net	www.gov.bm/department/ customs
Number of Customs	staff (approximate)	3,283	198	723	171
Year of WCO Access	ion	1952	2008	1998	1990
Key WCO Instrument		HS; RKC; SAFE		HS; RKC; SAFE	SAFE
Name of automated	clearance system	PLDA (Paperless Douanes et Accises)	"ASYCUDA World Version 4.0.24"	ASYCUDA World	CAPS (Customs Automated Processing System)
No. of Declarations	- Import	5,552,858	98,179	135,430	69,863
No. of Declarations	- Export	10,015,230	3,116	7,015	610
No. of Electronic	- Import	5,552,317	98,179	135,430	21,443
Declarations	- Export	10,002,968	3,116	7,015	310
Electronic	- Import	100%	100%	100%	31%
Declarations Rate	- Export	100%	100%	100%	51%
No. of authorities that export permit	at issue import or	11	11	6	5
No. of authorities co Customs Single Wind		n.a.	6	n.a.	n.a.
Customs duties in ta	x revenue (%)	n.a.	10.2	16.9	19.0
Revenue collected by in tax revenue (%)	/ Customs	n.a.	53.0	17.7	19.9
	- Customs duties (%)	23.1	19.2	95.7	95.1
	- General Consumption taxes (%)	4.0	33.1	0.1	0.0
	- Special Consumption taxes (%)	72.9	36.3	0.0	0.0
	- Taxes on exporting goods (%)	0.0	0.0	0.0	0.0
	- Other tax (%)	0.0	7.8	0.0	4.9

B

		Bhutan	Bolivia	Bosnia and Herzegovina	Botswana
Name of Head of Customs Administration		Mr. Yonten NAMGYEL	Ms. Marlene ARDAYA VASQUEZ	Mr. Miro DŽAKULA	Mr. Phodiso Philiso VALASHIA
Title of Head of Cust	oms Administration	Director	Executive President	Director General	Commissioner, Customs Services
Name of Customs A	dministration	Department of Revenue and Customs, Ministry of Finance	National Customs of Bolivia	Customs Sector, Indirect Taxation Authority of Bosnia and Herzegovina	Customs Services, Botswana Unified Revenue Service
Type of Organization		Ministry Department	Customs Agency	Revenue Authority	Revenue Authority
Customs Website Ac	Idress	www.mof.gov.bt	www.aduana.gob.bo	www.uino.gov.ba	www.burs.org.bw
Number of Customs	staff (approximate)	240	1,793	1,307	531
Year of WCO Access	ion	2002	1997	2008	1978
Key WCO Instrument	:	HS; RKC; SAFE	HS; SAFE	HS; SAFE	HS; RKC; SAFE
Name of automated	clearance system	BACS (Bhutan Automated Customs System)	"SIDUNEA++ SUMA (Sistema Unico de Modernización Aduanera)"	ASYCUDA World	Customs Management System
No. of Declaration of	- Import	481,555	384,518	736,859	582,841
No. of Declarations	- Export	226,222	40,893	309,934	47,730
No. of Electronic	- Import	481,555	384,518	0	582,841
Declarations	- Export	226,222	40893	0	47,730
Electronic	- Import	100%	100%	0%	100%
Declarations Rate	- Export	100%	100%	0%	100%
No. of authorities that export permit	at issue import or	17	15	7	8
No. of authorities co Customs Single Wind		n.a.	4	n.a.	n.a.
Customs duties in ta	x revenue (%)	2.8	5.9	n.a.	1.3
Revenue collected by in tax revenue (%)	Customs	18.1	26.1	n.a.	14.4
	- Customs duties (%)	15.2	22.6	5.9	9.0
	- General Consumption taxes (%)	84.8	70.3	65.1	76.2
	- Special Consumption taxes (%)	0.0	7.1	23.1	11.8
	- Taxes on exporting goods (%)	0.0	0.0	0.0	0.0
	- Other tax (%)	0.0	0.0	5.8	3.0

O

07

		Brazil	Brunei Darussalam	Bulgaria	Burkina Faso
Name of Head of Customs Administration		Mr. Marcus Vinícius VIDAL PONTES	Mr. Mohammad Nizam Bin HAJI ISMI	Mr. Georgi Kostov	Mr. Adama SAWADOGO
Title of Head of Cust	oms Administration	Undersecretary of Customs Administration	Acting Controller of Royal Customs and Excise Department	Director General of Customs	Directeur général
Name of Customs A	dministration	Undersecretariat of Customs Administration, Secretariat of the Federal Revenue of Brazil	The Royal Customs and Excise Department, Ministry of Finance	National Customs Agency	Direction générale des Douanes
Type of Organizatior		Revenue Authority	Ministry Department	Customs Agency	Ministry Department
Customs Website Ac	ldress	www.receita.fazenda. gov.br	www.mof.gov.bn/index. php/about-royal-customs- a-excise-dept	www.customs.bg	www.douanes.bf
Number of Customs	staff (approximate)	3,038	425	3,362	1,795
Year of WCO Access	ion	1981	1996	1973	1966
Key WCO Instrument	:	HS; SAFE	HS; SAFE	HS; RKC; SAFE	HS; SAFE
Name of automated clearance system		SISCOMEX (Foreign Trade Integrated System)	Brunei Darussalam E-Customs; BDNSW (Brunei Darussalam National Single Window)	The Bulgarian Integrated Customs Information System (BICIS)	ASYCUDA World
No. of Declarations	- Import	2,279,027	n.a.	370,595	n.a.
No. of Declarations	- Export	1,520,828	n.a.	305,012	n.a.
No. of Electronic	- Import	2,279,027	n.a.	370,595	n.a.
Declarations	- Export	1,520,828	n.a.	305,012	n.a.
Electronic	- Import	100%	n.a.	100%	n.a.
Declarations Rate	- Export	100%	n.a.	100%	n.a.
No. of authorities the export permit	at issue import or	16	n.a.	9	n.a.
No. of authorities co Customs Single Wind		16	n.a.	1	n.a.
Customs duties in ta	. ,	3.5	n.a.	1.0	n.a.
Revenue collected by in tax revenue (%)	y Customs	10.2	n.a.	45.6	n.a.
	- Customs duties (%)	33.8	n.a.	2.1	n.a.
	- General Consumption taxes (%)	66.2	n.a.	44.1	n.a.
	- Special Consumption taxes (%)	0.0	n.a.	0.2	n.a.
	- Taxes on exporting goods (%)	0.0	n.a.	0.0	n.a.
	- Other tax (%)	0.0	n.a.	0.0	n.a.

		Burundi	Cambodia	Cameroon	Canada
Name of Head of Cu Administration	stoms	Mr. Léonard SENTORE	Mr. KUN Nhem	M. Fongod Edwin NUVAGA	Mr. John Ossowski
Title of Head of Cust	toms Administration	Commissaire Général	Delegate of the Royal Government in Charge of the General Department of Customs and Excise of Cambodia	Directeur Général des Douanes	President
Name of Customs A	dministration	Office Burundais des Recettes	General Department of Customs and Excise of Cambodia, Ministry of Economy and Finance	Direction Générale des Douanes, Ministère des Finances	Canada Border Services Agency (CBSA), Department of Public Safety and Emergency Preparedness
Type of Organizatior	1	Revenue Authority	Ministry Department	Ministry Department	Border Protection Service
Customs Website Ac	ldress	www.obr.bi	www.customs.gov.kh	www.douanescustoms- cm.net	www.cbsa-asfc.gc.ca
Number of Customs	staff (approximate)	235	1,390	4,321	14,000
Year of WCO Access	ion	1964	2001	1965	1971
Key WCO Instrument	t	HS; SAFE	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE
Name of automated	clearance system	ASYCUDA World	ASYCUDA World	ASYCUDA ++	ACROSS (Accelerated Commercial Release Operations Support System)
	- Import	n.a.	352,062	158,832	20,659,422
No. of Declarations	- Export	n.a.	352,068	21,104	954,170
No. of Electronic	- Import	n.a.	232,051	151,694	19,454,270
Declarations	- Export	n.a.	232,051	20,854	855,922
Electronic	- Import	n.a.	100%	96%	94%
Declarations Rate	- Export	n.a.	100%	99%	90%
No. of authorities the export permit	at issue import or	n.a.	11	10	16
No. of authorities co Customs Single Wind		n.a.	2	n.a.	9
Customs duties in ta	x revenue (%)	n.a.	12.9	15.2	2.1
Revenue collected by in tax revenue (%)	y Customs	n.a.	49.7	29.0	12.5
	- Customs duties (%)	n.a.	25.9	52.4	16.9
	- General Consumption taxes (%)	n.a.	36.4	43.1	78.6
	- Special Consumption taxes (%)	n.a.	37.7	3.2	4.5
	- Taxes on exporting goods (%)	n.a.	0.6	3.3	0.0
	- Other tax (%)	n.a.	0.0	1.0	0.0

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		Cape Verde	Central African Republic	Chad	Chile
Name of Head of Cu Administration	stoms	M. Guntar Samory de Oliveira CAMPOS	Mr. Frédéric Theodore INAMO	Mr. Djamal DIRMY HAROUN	Mr. Claudio SEPÚLVEDA
Title of Head of Cust	oms Administration	Directeur Général des Douanes	Directeur général des Douanes et Droits indirects	Directeur général des Douanes et Droits indirects	National Director of Customs
Name of Customs A	dministration	Direction Nationale des Recettes de l'État	Direction générale des Douanes et Droits indirects	Direction générale des Douanes et Droits indirects	National Customs Service
Type of Organization		Revenue Authority	Ministry Department	Ministry Department	Customs Agency
Customs Website Ac	ldress	https://www.dnre.gov.cv	n.a.	n.a.	www.aduana.cl
Number of Customs	staff (approximate)	170	500	1,908	1,918
Year of WCO Access	ion	1992	1986	2005	1966
Key WCO Instrument		HS; RKC; SAFE	HS; SAFE	HS; SAFE	HS; SAFE
Name of automated	clearance system	ASYCUDA World	ASYCUDA ++	ASYCUDA ++	DIN system; DUS system
No. of Declarations	- Import	34,396	n.a.	n.a.	1,075,220
No. of Declarations	- Export	690	n.a.	n.a.	473,559
No. of Electronic	- Import	34,396	n.a.	n.a.	1,071,397
Declarations	- Export	690	n.a.	n.a.	473,201
Electronic	- Import	100%	n.a.	n.a.	100%
Declarations Rate	- Export	100%	n.a.	n.a.	100%
No. of authorities that export permit	at issue import or	2	n.a.	n.a.	12
No. of authorities co Customs Single Wind		n.a.	n.a.	n.a.	5
Customs duties in ta	x revenue (%)	20.2	n.a.	n.a.	1.1
Revenue collected by in tax revenue (%)	/ Customs	45.5	n.a.	n.a.	26.3
	- Customs duties (%)	44.5	n.a.	n.a.	4.0
	- General Consumption taxes (%)	45.0	n.a.	n.a.	88.1
	- Special Consumption taxes (%)	10.6	n.a.	n.a.	7.9
	- Taxes on exporting goods (%)	0.0	n.a.	n.a.	0.0
	- Other tax (%)	0.0	n.a.	n.a.	0.0

		China	Colombia	Comoros	Congo (Republic of the)
Name of Head of Cu Administration	stoms	Mr. NI Yuefeng	Mr. Santiago ROJAS ARROYO	M. SOUEF Kamalidini	Mr. Jean-Alfred ONANGA
Title of Head of Cust	oms Administration	Minister	Director General of National Taxes and Customs	Directeur Général des Douanes	Directeur général des Douanes et Droits indirects
Name of Customs A	dministration	General Administration of Customs	Directorate of National Taxes and Customs (DIAN), Ministry of Finance and Public Credit	Direction des Douanes, Ministère des Finances et du Budget	Direction générale des Douanes et Droits indirects
Type of Organizatior	ı	Customs Agency	Revenue Authority	Ministry Department	Ministry Department
Customs Website Ac	ldress	www.customs.gov.cn	www.dian.gov.co	www.douanes.km	www.douanes.gouv.cg
Number of Customs	staff (approximate)	60,000	1,300	485	2,721
Year of WCO Access	ion	1983	1993	1993	1975
Key WCO Instrument	t	HS; RKC; SAFE	HS; SAFE	HS; SAFE	HS; SAFE
Name of automated	clearance system	H2010 System	Electronic computer service Muisca (for import and export) and Customs computer system SYGA imports	ASYCUDA World	ASYCUDA World
	- Import	23,351,697	3,180,653	26,136	n.a.
No. of Declarations	- Export	54,792,131	408,921	623	n.a.
No. of Electronic	- Import	23,351,697	3,172,015	n.a.	n.a.
Declarations	- Export	54,792,131	407,777	n.a.	n.a.
Electronic	- Import	100%	100%	n.a.	n.a.
Declarations Rate	- Export	100%	100%	n.a.	n.a.
No. of authorities the export permit	at issue import or	4	21	n.a.	n.a.
No. of authorities co Customs Single Wind		11	n.a.	n.a.	n.a.
Customs duties in ta	x revenue (%)	3.7	3.1	8.5	n.a.
Revenue collected by in tax revenue (%)	y Customs	23.4	15.7	62.8	n.a.
	- Customs duties (%)	15.8	19.9	13.5	n.a.
	- General Consumption taxes (%)	0.0	80.1	0.0	n.a.
	- Special Consumption taxes (%)	84.2	0.0	68.5	n.a.
	- Taxes on exporting goods (%)	0.1	0.0	0.0	n.a.
	- Other tax (%)	0.0	0.0	17.9	n.a.

07

		Costa Rica	Côte d'Ivoire	Croatia	Cuba
Name of Head of Cu Administration	stoms	Mr. Wilson Gerardo CÉSPEDES SIBAJA	Mr. Issa COULIBALY	Mr. Hrvoje ČOVIĆ	Mr. Pedro Miguel PÉREZ BETANCOURT
Title of Head of Cust	oms Administration	Director General of Customs	Directeur général des Douanes	"Assistant Minister of Finance Director General of Customs Administration"	Chief of the General Customs
Name of Customs A	dministration	Directorate General of Customs, Ministry of Finance	Direction générale des Douanes	Customs Administration, Ministry of Finance	General Customs of the Republic of Cuba
Type of Organization		Ministry Department	Ministry Department	Ministry Department	Customs Agency
Customs Website Ac	Idress	www.hacienda.go.cr/ contenido/284-servicio- nacional-de-aduanas	www.douanes.ci	www.carina.hr	www.aduana.gob.cu
Number of Customs	staff (approximate)	654	1,848	2,874	4,984
Year of WCO Access	ion	2001	1963	1993	1988
Key WCO Instrument		HS; SAFE	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE
Name of automated	clearance system	TICA (Tecnología de la Información para el Control Aduanero)	SYDAM (Système de Dédouanement Automatisé des Marchandises) World	HRAIS (Automated Import System); ECS (Export Control System)	Sistema Único de Aduanas
No. of Declarations	- Import	543,186	n.a.	257,277	83,080
No. of Declarations	- Export	319,982	n.a.	275,182	9,340
No. of Electronic	- Import	543,186	n.a.	257,277	83,080
Declarations	- Export	319,982	n.a.	275,182	9,340
Electronic	- Import	100%	n.a.	100%	100%
Declarations Rate	- Export	100%	n.a.	100%	100%
No. of authorities that export permit	at issue import or	10	n.a.	8	16
No. of authorities co Customs Single Wind		10	n.a.	n.a.	n.a.
Customs duties in ta	x revenue (%)	4.1	n.a.	n.a.	n.a.
Revenue collected by in tax revenue (%)		30.6	n.a.	n.a.	n.a.
	- Customs duties (%)	13.4	n.a.	1.6	n.a.
	- General Consumption taxes (%)	68.3	n.a.	34.6	n.a.
	- Special Consumption taxes (%)	17.5	n.a.	0.7	n.a.
	- Taxes on exporting goods (%)	0.4	n.a.	0.0	n.a.
	- Other tax (%)	0.5	n.a.	0.0	n.a.

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		Curaçao	Cyprus	Czech Republic	Democratic Republic of the Congo
Name of Head of Cu Administration	stoms	Mrs. Soraya Pols-Strick	Mr. Demetrios HADJICOSTIS	Mr. Milan POULÍČEK	M. Déo RUGWIZA MAGERA
Title of Head of Cust	toms Administration	Head of Customs Curaçao; Inspector of Customs and Excise	Director General of Customs and Excise	Director General of Customs	Directeur Général des Douanes et Accises
Name of Customs A	dministration	Customs Organization, Ministry of Finance	Department of Customs and Excise, Ministry of Finance	Czech Customs Administration	Direction Générale des Douanes et Accises
Type of Organizatior	ı	Customs Agency	Ministry Department	Customs Agency	Customs Agency
Customs Website Ac	ldress	n.a.	www.mof.gov.cy/ce	www.celnisprava.cz	douanes.gouv.cd
Number of Customs	staff (approximate)	187	443	6,259	5,971
Year of WCO Access	ion	2001	1967	1993	1972
Key WCO Instrument	t	SAFE	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE
Name of automated	clearance system	ASYCUDA World	Theseas System	Customs Information System of the Czech Republic	ASYCUDA World
No. of Declarations	- Import	258,517	90,565	1,288,115	n.a.
No. of Declarations	- Export	29,358	26,729	1,577,623	n.a.
No. of Electronic	- Import	258,517	87,794	1,254,221	n.a.
Declarations	- Export	29,358	26,729	1,577,266	n.a.
Electronic	- Import	96%	97%	97%	n.a.
Declarations Rate	- Export	100%	100%	100%	n.a.
No. of authorities the export permit	at issue import or	7	25	5	n.a.
No. of authorities co Customs Single Wind		n.a.	2	4	n.a.
Customs duties in ta	ix revenue (%)	n.a.	0.3	0.8	n.a.
Revenue collected by in tax revenue (%)	y Customs	n.a.	13.8	15.2	n.a.
	- Customs duties (%)	59.0	2.5	4.9	n.a.
	- General Consumption taxes (%)	10.5	37.9	0.1	n.a.
	- Special Consumption taxes (%)	30.2	59.6	91.4	n.a.
	- Taxes on exporting goods (%)	0.1	0.0	0.0	n.a.
	- Other tax (%)	0.1	0.0	3.5	n.a.

		Denmark	Djibouti	Dominican Republic	Ecuador
Name of Head of Cu Administration	stoms	Ms. Charlotte MØLLER	Mr. Ahmed Youssouf GOULED	Mr. Enrique A. RAMIREZ PANIAGUA	Mr. Mauro ANDINO ALARCÓN
Title of Head of Cust	toms Administration	Director General of Danish Customs Agency	Directeur général des Douanes et Droits indirects	Director General of Customs	Director General
Name of Customs A	dministration	Customs Agency, SKAT (The Danish Customs and Tax Administration)	Direction des Douanes et Droits indirects	Directorate General of Customs	National Customs Service of Ecuador
Type of Organizatior	ı	Revenue Authority	Ministry Department	Customs Agency	Customs Agency
Customs Website Ac	ldress	www.skat.dk	www.douanes.dj	www.aduanas.gob.do	www.aduana.gob.ec
Number of Customs	staff (approximate)	687	429	5,080	2,045
Year of WCO Access	ion	1952	2008	2004	1997
Key WCO Instrument	t	HS; RKC; SAFE	HS; SAFE	HS; RKC; SAFE	HS; SAFE
Name of automated	clearance system	Toldsystemet; Importsystemet; E-export	ASYCUDA World	SIGA (Sistema Integrado de Gestión Aduanera)	ECUAPASS
No. of Declarations	- Import	1,628,713	n.a.	382,863	301,688
NO. OF Declarations	- Export	1,559,659	n.a.	79,743	241,312
No. of Electronic	- Import	1,613,125	n.a.	377,613	301,688
Declarations	- Export	1,559,106	n.a.	75,989	241,312
Electronic	- Import	99%	n.a.	99%	100%
Declarations Rate	- Export	100%	n.a.	95%	100%
No. of authorities the export permit	at issue import or	10	n.a.	80	24
No. of authorities co Customs Single Wing		1	n.a.	45	20
Customs duties in ta	ix revenue (%)	n.a.	n.a.	5.4	9.1
Revenue collected by in tax revenue (%)		n.a.	n.a.	21.2	24.7
	- Customs duties (%)	n.a.	n.a.	25.7	36.7
	- General Consumption taxes (%)	n.a.	n.a.	65.4	51.2
	- Special Consumption taxes (%)	n.a.	n.a.	7.4	5.9
	- Taxes on exporting goods (%)	n.a.	n.a.	0.0	0.0
	- Other tax (%)	n.a.	n.a.	0.9	6.2

		Egypt	El Salvador	Eritrea	Estonia
Name of Head of Cu Administration	stoms	Mr. Gamal Abdel Azeem Sayed AHMED	Mr. E. GOMEZ	Mr. Yosief YEHDEGO	Mr. Valdur LAID
Title of Head of Cust	toms Administration	Customs Commissioner	Director General	Commissioner	Director General
Name of Customs A	dministration	The Egyptian Customs Authority, Ministry of Finance of Egypt	Dirección General de Aduanas	Customs Department	Tax and Customs Board
Type of Organizatior	ı	Customs Agency	Ministry Department	Ministry Department	Revenue Authority
Customs Website Ac	ldress	www.customs.gov.eg	www.mh.gob.sv	n.a.	www.emta.ee
Number of Customs	staff (approximate)	12,162	768	n.a.	583
Year of WCO Access	ion	1956	2005	1995	1992
Key WCO Instrument	t	HS; RKC; SAFE	SAFE	HS	HS; RKC; SAFE
Name of automated	clearance system	CIS (Customs Information System)	ASYCUDA ++	n.a.	COMPLEX
No. of Declarations	- Import	662,760	n.a.	n.a.	158,308
No. of Decidiations	- Export	430,538	n.a.	n.a.	131,233
No. of Electronic	- Import	662,760	n.a.	n.a.	157,747
Declarations	- Export	430,538	n.a.	n.a.	131,180
Electronic	- Import	100%	n.a.	n.a.	100%
Declarations Rate	- Export	100%	n.a.	n.a.	100%
No. of authorities the export permit	at issue import or	2	n.a.	n.a.	11
No. of authorities co Customs Single Wind		n.a.	n.a.	n.a.	1
Customs duties in ta		n.a.	n.a.	n.a.	0.8
Revenue collected by in tax revenue (%)		n.a.	n.a.	n.a.	6.3
	<ul> <li>Customs duties</li> <li>(%)</li> </ul>	n.a.	n.a.	n.a.	11.9
	- General Consumption taxes (%)	n.a.	n.a.	n.a.	80.6
	- Special Consumption taxes (%)	n.a.	n.a.	n.a.	7.5
	- Taxes on exporting goods (%)	n.a.	n.a.	n.a.	0.0
	- Other tax (%)	n.a.	n.a.	n.a.	0.0

		Ethiopia	Fiji	Finland	France
Name of Head of Cu Administration	stoms	Mr. A. KEBEDE CHANE	Mr. Visvanath DAS	Mr. Antti HARTIKAINEN	M. Rodolphe GINTZ
Title of Head of Cust	toms Administration	Director General	Chief Executive Officer	Director General	Directrice générale des douanes
Name of Customs A	dministration	Revenues and Customs Authority	Fiji Revenue & Customs Authority	Finnish Customs	Direction générale des douanes et des droits indirects
Type of Organizatior	1	Revenue Authority	Revenue Authority	Customs Agency	Customs Agency
Customs Website Ac	ldress	www.erca.gov.et	www.frca.org.fj	www.tulli.fi	www.douane.gouv.fr
Number of Customs	staff (approximate)	2,052	322	1,887	16,672
Year of WCO Access	ion	1973	1997	1961	1952
Key WCO Instrument	t	HS; SAFE	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE
Name of automated clearance system		ASYCUDA ++	ASYCUDA ++	ITU (Integrated Clearance System)	DELT@-G
No. of Declarations	- Import	n.a.	255,827	856,736	3,520,000
NO. OF Decidiations	- Export	n.a.	32,703	968,000	5,820,000
No. of Electronic	- Import	n.a.	255,827	848,084	3,520,000
Declarations	- Export	n.a.	32,703	968,000	5,820,000
Electronic	- Import	n.a.	100%	99%	100%
Declarations Rate	- Export	n.a.	100%	100%	100%
No. of authorities that export permit	at issue import or	n.a.	12	13	15
No. of authorities co Customs Single Win	nnected to dow System	n.a.	n.a.	n.a.	4
Customs duties in ta	ix revenue (%)	n.a.	18.7	0.4	0.7
Revenue collected by in tax revenue (%)	y Customs	n.a.	52.0	6.8	25.6
	- Customs duties (%)	n.a.	36.0	5.9	2.6
	- General Consumption taxes (%)	n.a.	38.2	91.2	9.3
	- Special Consumption taxes (%)	n.a.	10.6	1.6	84.5
	- Taxes on exporting goods (%)	n.a.	0.8	0.0	0.0
	- Other tax (%)	n.a.	15.3	1.3	2.3

		Gabon	Gambia	Georgia	Germany
Name of Head of Cu Administration	stoms	M. Raymond OKONGO	Mr. Yankuba DARBOE	Mr. Giorgi TABUASHVILI	Mr. Uwe SCHRÖDER
Title of Head of Cust	oms Administration	Directeur général des Douanes et Droits indirects	Commissioner General	Director General	Director General of the Central Customs Authority
Name of Customs A	dministration	Direction générale des Douanes et Droits indirects, Ministère de l'Economie, de la Prospective et de la Programmation du Développement Durable	Gambia Revenue Authority	Customs Department of Revenue Service of the Ministry of Finance	Central Customs Authority
Type of Organization	I	Ministry Department	Revenue Authority	Revenue Authority	Customs Agency
Customs Website Ac	ldress	www.douanes.ga	n.a.	www.rs.ge	www.zoll.de
Number of Customs	staff (approximate)	1,235	203	1,827	35,222
Year of WCO Access	ion	1965	1987	1993	1952
Key WCO Instrument	:	HS; RKC; SAFE	SAFE	HS; SAFE	HS; RKC; SAFE
Name of automated	clearance system	ASYCUDA ++	ASYCUDA ++	ASYCUDA World	"ATLAS (Automated Customs Tariff and Local Processing Application System)"
	- Import	60,704	n.a.	193,517	18,656,227
No. of Declarations	- Export	14,466	n.a.	34,558	21,147,839
No. of Electronic	- Import	n.a.	n.a.	193,517	n.a.
Declarations	- Export	n.a.	n.a.	34,558	n.a.
Electronic	- Import	n.a.	n.a.	100%	n.a.
Declarations Rate	- Export	n.a.	n.a.	100%	n.a.
No. of authorities that export permit	at issue import or	20	n.a.	13	n.a.
No. of authorities co Customs Single Wind		n.a.	n.a.	9	n.a.
Customs duties in ta	x revenue (%)	n.a.	n.a.	0.8	0.8
Revenue collected by in tax revenue (%)	y Customs	n.a.	n.a.	37.7	8.7
	- Customs duties (%)	n.a.	n.a.	2.1	9.1
	- General Consumption taxes (%)	n.a.	n.a.	71.1	90.9
	- Special Consumption taxes (%)	n.a.	n.a.	26.8	0.0
	- Taxes on exporting goods (%)	n.a.	n.a.	0.0	0.0
	- Other tax (%)	n.a.	n.a.	0.0	0.0

		Ghana	Greece	Guatemala	Guinea
Name of Head of Cu Administration	stoms	Mr. I. CRENTSIL	Ms. Eirini GIALOURI	Mr. Werner Florencio OVALLE RAMÍREZ	M. Toumany SANGARE
Title of Head of Cust	toms Administration	Customs Commissioner	Director General of Customs and Excise	Customs Intendant	Directeur général des Douanes
Name of Customs A	dministration	Customs Division, Ghana Revenue Authority	Directorate General of Customs and Excise, Independent Authority for Public Revenue	Customs Intendancy, Superintendent of Tax Administration (SAT)	Direction générale des Douanes, Ministère du Budget
Type of Organizatior	1	Revenue Authority	Customs Agency	Revenue Authority	Ministry Department
Customs Website Ac	ldress	www.gra.gov.gh	n.a.	www.sat.gob.gt	www.douanesguinee. gov.gn
Number of Customs	staff (approximate)	2,818	2,085	1,476	2,593
Year of WCO Access	ion	1968	1952	1985	1991
Key WCO Instrument	i i	SAFE	HS; RKC; SAFE	HS; SAFE	HS; SAFE
Name of automated	clearance system	GCMS (Ghana Customs Management System)	ICISnet	SAQB'E (Customs Management System)	ASYCUDA ++
	- Import	n.a.	374,883	668,627	223,957
No. of Declarations	- Export	n.a.	464,907	377,045	4,870
No. of Electronic	- Import	n.a.	374,171	668,627	219,547
Declarations	- Export	n.a.	464,703	377,045	4,770
Electronic	- Import	n.a.	100%	100%	98%
Declarations Rate	- Export	n.a.	96%	100%	98%
No. of authorities that export permit	at issue import or	n.a.	20	5	9
No. of authorities co Customs Single Win	nnected to dow System	n.a.	n.a.	n.a.	n.a.
Customs duties in ta	ix revenue (%)	n.a.	n.a.	n.a.	22.9
Revenue collected by in tax revenue (%)	y Customs	n.a.	n.a.	n.a.	52.9
	- Customs duties (%)	n.a.	1.5	n.a.	43.3
	- General Consumption taxes (%)	n.a.	14.0	n.a.	37.5
	- Special Consumption taxes (%)	n.a.	3.1	n.a.	4.4
	- Taxes on exporting goods (%)	n.a.	0.0	n.a.	10.3
	- Other tax (%)	n.a.	0.2	n.a.	14.7

		Guinea-Bissau	Guyana	Haiti	Honduras
Name of Head of Cu Administration	stoms	M. N'Bissane N'quelin	Mr. Godfrey STATIA	M. Jean Jorel JANVIER	Ms. Wendy Odali Flores VALLADARES
Title of Head of Cust	toms Administration	Directeur général des Douanes	Commissioner General	Directeur Général des Douanes	Deputy Director of Customs Revenue
Name of Customs A	dministration	Direction Générale des Douanes, Ministère de l`Economie et des finances	Customs and Trade Administration, Guyana Revenue Authority	Administration Générale des Douanes, Ministère de l'Economie et des Finances	Deputy Directorate of Customs Revenue
Type of Organization	1	Customs Agency	Revenue Authority	Customs Agency	Revenue Authority
Customs Website Ac	ldress	n.a.	www.gra.gov.gy	www.douane.gouv.ht	n.a.
Number of Customs	staff (approximate)	511	249	1,478	925
Year of WCO Access	ion	2010	1976	1958	2005
Key WCO Instrument	t	HS; SAFE		HS; SAFE	SAFE
Name of automated	clearance system	ASYCUDA ++	TRIPS (Total Revenue Integrated Processing System)	ASYCUDA World	SARAH (Sistema Aduanero Automatizado de Rentas Aduaneras de Honduras)
No. of Declarations	- Import	12,151	45,000	498,614	351,428
No. of Declarations	- Export	461	12,000	37,523	83,851
No. of Electronic	- Import	7,623	n.a.	494,217	23,166
Declarations	- Export	461	n.a.	35,110	56,142
Electronic	- Import	63%	n.a.	99%	7%
Declarations Rate	- Export	100%	n.a.	94%	67%
No. of authorities the export permit	at issue import or	7	13	10	5
No. of authorities co Customs Single Wind		4	n.a.	17	2
Customs duties in ta	x revenue (%)	15.6	9.8	19.0	n.a.
Revenue collected by in tax revenue (%)	y Customs	50.4	43.6	58.0	n.a.
	- Customs duties (%)	31.0	22.6	32.8	100.0
	- General Consumption taxes (%)	37.2	28.0	31.8	0.0
	- Special Consumption taxes (%)	12.7	40.9	34.9	0.0
	- Taxes on exporting goods (%)	19.0	0.0	0.0	0.0
	- Other tax (%)	0.1	0.0	0.6	0.0

		Hong Kong, China	Hungary	Iceland	India
		Hong Kong, China	ridigary	ICelaliu	inuia
Name of Head of Cu Administration	stoms	Mr. Yi-hoi Hermes TANG	Mr. Tamás MOLNÁR	Mr. Snorri OLSEN	Ms. Vanaja N. SARNA
Title of Head of Cust	oms Administration	Commissioner of Customs and Excise	Deputy State Secreatary, Director General for Customs and International Affairs	Director General	Chairperson
Name of Customs A	dministration	Customs and Excise Department	National Tax and Customs Administration	Tollstjóri (Iceland Customs)	Central Board of Excise and Customs (CBEC), Department of Revenue, Ministry of Finance
Type of Organization		Customs Agency	Revenue Authority	Customs Agency	Ministry Department
Customs Website Ac	ldress	www.customs.gov.hk	www.nav.gov.hu	www.tollur.is	www.cbec.gov.in
Number of Customs	staff (approximate)	6,300	4,018	250	54,001
Year of WCO Access	ion	1987	1968	1971	1971
Key WCO Instrument	:	SAFE	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE
Name of automated	clearance system	GETS (Government Electronic Trading Services)	CDPS (Customs Declaration Processing System)	Tollakerfið (Customs IT System)	Indian Customs EDI System (ICES/ICEGATE)
No. of Declarations	- Import	8,480,428	444,597	282,000	3,985,130
NO. OF Decidiations	- Export	11,738,189	613,762	101,121	7,113,116
No. of Electronic	- Import	8,480,428	435,857	266,420	3,970,261
Declarations	- Export	11,738,189	613,367	100,153	7,045,363
Electronic	- Import	100%	98%	94%	100%
Declarations Rate	- Export	100%	100%	99%	99%
No. of authorities that export permit	at issue import or	8	7	12	10
No. of authorities co Customs Single Wind		n.a.	1	n.a.	6
Customs duties in ta	x revenue (%)	0.0	0.1	0.7	12.4
Revenue collected by in tax revenue (%)	y Customs	2.9	11.1	35.5	14.6
	- Customs duties (%)	0.0	0.9	2.0	84.8
	- General Consumption taxes (%)	0.0	17.4	62.4	12.6
	- Special Consumption taxes (%)	100.0	71.4	32.9	0.0
	- Taxes on exporting goods (%)	0.0	0.0	0.0	0.3
	- Other tax (%)	0.0	10.3	2.6	2.5

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		Indonesia	Iran (Islamic Republic of)	Iraq	Ireland
Name of Head of Cu Administration	istoms	Mr. HERU Pambudi	Mr. Forod ASGARI	Mr. Ali Abdel Allah KHADIM	Mr. Gerry HARRAHILL
Title of Head of Cust	toms Administration	Director General of Customs and Excise	Deputy Minister of Economic & Finance and President of Iran Customs	Director General of Custom	Director General of Customs
Name of Customs A	dministration	Directorate General of Customs and Excise, Ministry of Finance	Islamic Republic of Iran Customs Administration (IRICA), Ministry of Finance and Economic Affairs	General Commission for Customs, Ministry of Finance	Office of the Revenue Commisioners
Type of Organizatior	1	Ministry Department	Ministry Department	Customs Agency	Revenue Authority
Customs Website Ad	ddress	www.beacukai.go.id	www.irica.gov.ir	www.iraqcustoms.org	www.revenue.ie
Number of Customs	staff (approximate)	14,209	8,300	2,939	565
Year of WCO Access	sion	1957	1959	1990	1952
Key WCO Instrument	t	HS; RKC; SAFE	HS; RKC; SAFE	SAFE	HS; RKC; SAFE
Name of automated	clearance system	CEISA (Customs & Excise Information System and Automation)	Integrated Comprehensive Customs System (ICCS)	ICLS (Iraq Customs Levy System)	Automated Entry Processing System (AEP)
No. of Declarations	- Import	1,290,258	439,665	n.a.	515,681
No. of Declarations	- Export	2,145,144	422,330	n.a.	390,166
No. of Electronic	- Import	1,253,194	439,665	n.a.	515,681
Declarations	- Export	2,010,277	422,330	n.a.	390,166
Electronic	- Import	97%	100%	n.a.	100%
Declarations Rate	- Export	94%	100%	n.a.	100%
No. of authorities the export permit	at issue import or	12	22	n.a.	n.a.
No. of authorities co Customs Single Win		9	22	n.a.	n.a.
Customs duties in ta	ax revenue (%)	n.a.	n.a.	n.a.	0.6
Revenue collected by in tax revenue (%)	y Customs	n.a.	n.a.	n.a.	12.4
	- Customs duties (%)	11.3	59.2	n.a.	4.9
	- General Consumption taxes (%)	44.1	36.9	n.a.	21.3
	- Special Consumption taxes (%)	44.3	3.9	n.a.	73.8
	- Taxes on exporting goods (%)	1.5	0.0	n.a.	0.0
	- Other tax (%)	0.0	0.0	n.a.	0.0

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		Israel	Italy	Jamaica	Japan
Name of Head of Cu Administration	stoms	Mr. Avraham Ben ARDETE	Mr. Giovanni KESSLER	Mrs. Velma Ricketts WALKER	Mr. Atsushi IIZUKA
Title of Head of Cust	oms Administration	Head of the Israel Customs Directorate	Director General of Customs	CEO/Commissioner of Customs	Director General of Customs and Tariff Bureau, Ministry of Finance
Name of Customs A	dministration	Customs Directorate, Israel Tax Authority	Customs and Monopolies Agency	Jamaica Customs Agency	Customs and Tariff Bureau, Ministry of Finance
Type of Organization		Revenue Authority	Customs Agency	Customs Agency	Ministry Department
Customs Website Ac	ldress	www.taxes.gov.il	www.agenziadogane.it	www.jacustoms.gov.jm	www.customs.go.jp
Number of Customs	staff (approximate)	1,000	8,634	1,437	9,575
Year of WCO Access	ion	1958	1952	1963	1964
Key WCO Instrument		HS; SAFE	HS; RKC; SAFE	SAFE	HS; RKC; SAFE
Name of automated	clearance system	"Global Gate" – The New Foreign Trade System	AIDA (Automazione Integrata Dogane Accise)	ASYCUDA World	NACCS (Nippon Automated Cargo and Port Consolidated System)
	- Import	1,310,783	5,487,600	206,338	6,792,000
No. of Declarations	- Export	1,219,302	13,058,609	40,540	7,465,000
No. of Electronic	- Import	1,310,783	5,485,268	206,338	6,594,000
Declarations	- Export	1,219,302	13,057,884	40,540	7,220,000
Electronic	- Import	100%	100%	100%	97%
Declarations Rate	- Export	100%	100%	100%	97%
No. of authorities that export permit	at issue import or	19	18	13	10
No. of authorities co Customs Single Wind		12	7	2	6
Customs duties in ta	. ,	1.0	0.5	7.7	1.6
Revenue collected by in tax revenue (%)	/ Customs	19.5	3.4	37.0	13.4
	- Customs duties (%)	5.0	14.5	20.7	11.9
	- General Consumption taxes (%)	68.4	84.5	42.8	70.8
	- Special Consumption taxes (%)	26.5	0.2	26.2	17.1
	- Taxes on exporting goods (%)	0.0	0.2	0.0	0.0
	- Other tax (%)	0.0	0.6	0.0	0.3

		Jordan	Kazakhstan	Kenya	Korea (Republic of)
Name of Head of Cu Administration	stoms	Mr. Waddah Mah'd HMOUD	Mr. Ardak TENGEBAYEV	Mr. Julius Nzau MUSYOKI	Mr. Yung Moon KIM
Title of Head of Cust	oms Administration	Director General of Customs	Chairman	Commissioner of Customs and Border Control	Commissioner
Name of Customs A	dministration	Customs Department, Ministry of Finance	State Revenue Committee	Kenya Revenue Authority	Korea Customs Service
Type of Organizatior	ı	Ministry Department	Revenue Authority	Revenue Authority	Customs Agency
Customs Website Ac	ldress	www.customs.gov.jo	www.kgd.gov.kz	www.kra.gov.ke	www.customs.go.kr
Number of Customs	staff (approximate)	2,671	3,272	1,450	4,693
Year of WCO Access	ion	1964	1992	1965	1968
Key WCO Instrument	:	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE
Name of automated	clearance system	ASYCUDA World	Astana-1	SIMBA 2005	UNIPASS
No. of Declarations	- Import	418,439	271,232	n.a.	18,691,000
No. of Deciarations	- Export	136,639	75,662	n.a.	8,683,614
No. of Electronic	- Import	418,439	0	n.a.	17,225,000
Declarations	- Export	136,639	0	n.a.	8,255,116
Electronic	- Import	100%	n.a.	n.a.	92%
Declarations Rate	- Export	100%	n.a.	n.a.	95%
No. of authorities the export permit	at issue import or	31	9	n.a.	44
No. of authorities co Customs Single Wind		6	9	n.a.	28
Customs duties in ta	x revenue (%)	n.a.	11.7	n.a.	3.2
Revenue collected by in tax revenue (%)		n.a.	23.5	n.a.	21.6
	- Customs duties (%)	n.a.	49.9	n.a.	14.8
	- General Consumption taxes (%)	n.a.	32.1	n.a.	70.9
	- Special Consumption taxes (%)	n.a.	0.6	n.a.	14.3
	- Taxes on exporting goods (%)	n.a.	48.6	n.a.	0.0
	- Other tax (%)	n.a.	16.1	n.a.	0.0

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		Kosovo	Kuwait	Kyrgyzstan	Lao People's Democratic Republic
Name of Head of Cu Administration	stoms	Mr. Bahri BERISHA	Mr. K.A. AL SAIF	Mr. Kubanychbek KULMATOV	Mr. Athsaphangthong SIPHANDONE
Title of Head of Cust	oms Administration	Director General of Customs	Director General	Chairman of the State Customs Service	Director General
Name of Customs A	dministration	Customs Administration (Kosovo Customs)	General Administration of Customs	State Customs Service	Ministry of Finance, Department of Customs
Type of Organization		Customs Agency	Ministry Department	Customs Agency	Ministry Department
Customs Website Ac	ldress	https://dogana.rks-gov. net/en	www.customs.gov.kw	www.customs.gov.kg	www.laocustoms.laopdr. net
Number of Customs	staff (approximate)	588	3,726	1,227	969
Year of WCO Access	ion	2017	1993	2000	2007
Key WCO Instrument	:		HS; RKC; SAFE	HS; SAFE	RKC; SAFE
Name of automated clearance system		ASYCUDA World	Microclear Customs Clearance System	SAIS (Single Automated Information System)	ASYCUDA World
	- Import	304,738	n.a.	78,514	n.a.
No. of Declarations	- Export	42,752	n.a.	15,486	n.a.
No. of Electronic	- Import	304,738	n.a.	n.a.	n.a.
Declarations	- Export	42,752	n.a.	n.a.	n.a.
Electronic	- Import	100%	n.a.	n.a.	n.a.
Declarations Rate	- Export	100%	n.a.	n.a.	n.a.
No. of authorities that export permit	at issue import or	3	n.a.	12	n.a.
No. of authorities co Customs Single Win		n.a.	n.a.	12	n.a.
Customs duties in ta	x revenue (%)	6.5	n.a.	16.0	n.a.
Revenue collected by in tax revenue (%)	y Customs	57.4	n.a.	33.1	n.a.
	- Customs duties (%)	11.4	n.a.	48.2	n.a.
	- General Consumption taxes (%)	50.5	n.a.	51.0	n.a.
	- Special Consumption taxes (%)	38.0	n.a.	0.8	n.a.
	- Taxes on exporting goods (%)	0.0	n.a.	0.1	n.a.
	- Other tax (%)	0.0	n.a.	0.0	n.a.

		Latvia	Lebanon	Lesotho	Liberia
Name of Head of Cu Administration	stoms	Ms. Ingrīda GULBE- OTAŅĶE	Mr. Assaad TFAILY	Mrs. Makali LEPHOLISA	Mr. Saa SAAMOI
Title of Head of Cust	oms Administration	Acting Deputy Director General for Customs Issues of the State Revenue Service, Deputy Director of National Customs Board	Director General of Customs, President of the Higher Council of Lebanese Customs	Customs Commissioner	Commissioner
Name of Customs A	dministration	National Customs Board of the State Revenue Service of the Republic of Latvia	Customs Administration, Ministry of Finance	Customs Division, Lesotho Revenue Authority	Ministry of Finance & Development Planning
Type of Organization		Revenue Authority	Ministry Department	Revenue Authority	Revenue Authority
Customs Website Ac	ldress	www.vid.gov.lv	www.customs.gov.lb	www.lra.org.ls/Customs. php	www.mofrevenue.gov.lr
Number of Customs	staff (approximate)	988	1,737	269	325
Year of WCO Access	ion	1992	1960	1978	1975
Key WCO Instrument		HS; RKC; SAFE	HS; SAFE	HS; RKC; SAFE	HS; SAFE
Name of automated clearance system		Electronic Customs Data Processing System (EMDAS)	NAJM (adopted from ASYCUDA WORLD)	ASYCUDA World	ASYCUDA World
No. of Declarations	- Import	152,678	285,769	625,153	n.a.
No. of Declarations	- Export	184,628	69,626	41,291	n.a.
No. of Electronic	- Import	152,678	285,769	296,461	n.a.
Declarations	- Export	184,618	69,626	21,428	n.a.
Electronic	- Import	100%	100%	47%	n.a.
Declarations Rate	- Export	100%	100%	52%	n.a.
No. of authorities that export permit		10	13	7	n.a.
No. of authorities co Customs Single Wind		5	5	n.a.	n.a.
Customs duties in ta	x revenue (%)	0.8	n.a.	1.9	n.a.
Revenue collected by in tax revenue (%)	/ Customs	2.0	n.a.	36.4	n.a.
	- Customs duties (%)	39.9	n.a.	5.3	n.a.
	- General Consumption taxes (%)	56.4	n.a.	92.3	n.a.
	- Special Consumption taxes (%)	3.8	n.a.	0.0	n.a.
	- Taxes on exporting goods (%)	0.0	n.a.	0.0	n.a.
	- Other tax (%)	0.0	n.a.	2.4	n.a.

07

		Libya	Lithuania	Luxembourg	Macau, China
Name of Head of Cu Administration	stoms	Mr. A.A. ALGHASEM ALMONTASSER	Mr. Arūnas ADOMĖNAS	M. Alain BELLOT	Mr. VONG Iao Lek
Title of Head of Cust	oms Administration	Director General	Director General of the Customs Department	Directeur des douanes et accises	Director-General of Macao Customs Service
Name of Customs A	dministration	Customs Administration	Customs Department, Ministry of Finance	Administration des douanes et accises	Macao Customs Service
Type of Organization		Ministry Department	Ministry Department	Customs Agency	Customs Agency
Customs Website Ac	ldress	www.customs.ly	www.lrmuitine.lt	www.etat.lu/DO	www.customs.gov.mo
Number of Customs	staff (approximate)	13,500	2,110	438	1,057
Year of WCO Access	ion	1975	1992	1953	1993
Key WCO Instrument		HS; SAFE	HS; RKC; SAFE	HS; RKC; SAFE	SAFE
Name of automated	clearance system	n.a.	MDAS (Customs Declaration Processing System); NTKS (National Transit Control System)	PLDA (eDouane)	Electronic Data Interchange System (EDI)
No. of Declarations	- Import	n.a.	250,727	185,748	407,045
No. of Declarations	- Export	n.a.	370,494	217,112	45,775
No. of Electronic	- Import	n.a.	250,231	185,748	66,659
Declarations	- Export	n.a.	369,717	217,112	12,197
Electronic	- Import	n.a.	100%	100%	16%
Declarations Rate	- Export	n.a.	100%	100%	27%
No. of authorities that export permit	at issue import or	n.a.	15	18	5
No. of authorities co Customs Single Wind	dow System	n.a.	4	n.a.	5
Customs duties in ta	. ,	n.a.	1.7	0.2	n.a.
Revenue collected by in tax revenue (%)	/ Customs	n.a.	2.5	11.1	n.a.
	- Customs duties (%)	n.a.	68.8	1.7	n.a.
	- General Consumption taxes (%)	n.a.	21.5	1.3	n.a.
	- Special Consumption taxes (%)	n.a.	9.7	91.4	n.a.
	- Taxes on exporting goods (%)	n.a.	0.0	0.0	n.a.
	- Other tax (%)	n.a.	0.0	0.0	n.a.

		Madagascar	Malawi	Malaysia	Maldives
Name of Head of Cu Administration	istoms	M. Eric Narivony RABENJA	Mr. Fatch VALETA	Mr. Dato' Sri Subromaniam THOLASY	Mr. Ibrahim Shareef MOHAMED
Title of Head of Cus	toms Administration	Directeur Général des Douanes	Commissioner of Customs and Excise	Director General of Customs	Commissioner General of Customs
Name of Customs A	dministration	Direction Générale des Douanes, Ministère des Finances et du Budget	Customs and Excise Division, Malawi Revenue Authority	Royal Malaysian Customs Department (RMCD), Ministry of Finance	Maldives Customs Service
Type of Organization	1	Ministry Department	Revenue Authority	Ministry Department	Customs Agency
Customs Website A	ddress	www.mefb.gov.mg	www.mra.mw	www.customs.gov.my	www.customs.gov.mv
Number of Customs	staff (approximate)	1,090	466	13,706	712
Year of WCO Access	sion	1964	1966	1964	1995
Key WCO Instrumen	t	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE	HS; SAFE
Name of automated	clearance system	ASYCUDA ++	ASYCUDA ++	Customs Information System (SMK)	ASYCUDA World
	- Import	62,562	115,982	5,021,150	196,973
No. of Declarations	- Export	41,452	12,959	6,142,142	15,309
No. of Electronic	- Import	62,562	111,380	5,021,150	196,973
Declarations	- Export	41,452	11,528	6,142,142	15,309
Electronic	- Import	100%	96%	100%	100%
Declarations Rate	- Export	100%	89%	100%	100%
No. of authorities th export permit	at issue import or	9	2	27	6
No. of authorities co Customs Single Win		3	n.a.	27	n.a.
Customs duties in ta		11.3	9.1	n.a.	17.5
Revenue collected b in tax revenue (%)	y Customs	46.2	31.9	n.a.	17.5
	- Customs duties (%)	24.5	28.5	4.8	100.0
	- General Consumption taxes (%)	68.0	54.6	33.5	0.0
	- Special Consumption taxes (%)	7.5	16.4	8.0	0.0
	- Taxes on exporting goods (%)	0.0	0.0	0.0	0.0

0.5

0.0

0.0

- Other tax (%)

0.0

		Mali	Malta	Mauritania	Mauritius
Name of Head of Cu Administration	stoms	Mr. Aly COULIBALY	Mr. Joseph P. BRINCAT	Mr. DAH OULD HAMADY OULD EL MAMY	Mr. Vivekanand RAMBURUN
Title of Head of Cust	oms Administration	Directeur Général des Douanes	Director General of Customs	Directeur général	Director, Customs
Name of Customs A	dministration	Direction Générale des Douanes	Customs Department, Ministry for Finance	Direction générale des Douanes, Ministère des Finances	Customs Department, Mauritius Revenue Authority
Type of Organization	ı	Ministry Department	Ministry Department	Ministry Department	Revenue Authority
Customs Website Ac	ldress	www.douanes.gouv.ml	customs.gov.mt	http://www.dgdmr.com/	www.mra.mu
Number of Customs	staff (approximate)	1,912	358	800	670
Year of WCO Access	ion	1987	1968	1979	1973
Key WCO Instrument	t	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC	HS; RKC; SAFE
Name of automated clearance system		ASYCUDA World	Customs Electronic System	ASYCUDA ++	CMS II (Customs Management System II)
	- Import	292,464	n.a.	n.a.	213,155
No. of Declarations	- Export	26,601	n.a.	n.a.	49,669
No. of Electronic	- Import	292,464	n.a.	n.a.	213,155
Declarations	- Export	26,601	n.a.	n.a.	49,669
Electronic	- Import	100%	n.a.	n.a.	100%
Declarations Rate	- Export	100%	n.a.	n.a.	100%
No. of authorities that export permit	at issue import or	9	n.a.	n.a.	17
No. of authorities co Customs Single Wind		n.a.	n.a.	n.a.	5
Customs duties in ta	x revenue (%)	10.5	n.a.	n.a.	1.5
Revenue collected by in tax revenue (%)		40.0	n.a.	n.a.	45.9
	- Customs duties (%)	26.3	n.a.	n.a.	3.4
	- General Consumption taxes (%)	50.9	n.a.	n.a.	46.9
	- Special Consumption taxes (%)	22.2	n.a.	n.a.	49.7
	- Taxes on exporting goods (%)	0.0	n.a.	n.a.	0.0
	- Other tax (%)	0.6	n.a.	n.a.	0.0

		Mexico	Moldova	Mongolia	Montenegro
Name of Head of Cu Administration	stoms	Mr. Francisco GIL LEYVA	Mr. Vitalie VRABIE	Mr. Asralt BATBOLD	Mr. Vladan JOKOVIĆ
Title of Head of Cust	toms Administration	Administrator General of Customs	Director General of the Customs Service	Director General	Director of Customs Administration
Name of Customs A	dministration	Administration General of Customs, Tax Administration Service	Customs Service, Ministry of Finance	Mongolian Customs General Administration (MCGA)	Customs Administration, Ministry of Finance
Type of Organizatior	1	Revenue Authority	Customs Agency	Customs Agency	Customs Agency
Customs Website Ad	ddress	www.sat.gob.mx	www.customs.gov.md	www.customs.gov.mn	www.upravacarina.gov.me/ en/administration
Number of Customs	staff (approximate)	8,064	1,520	1,460	506
Year of WCO Access	sion	1988	1994	1991	2006
Key WCO Instrument	t	HS; RKC	HS; RKC	HS; RKC; SAFE	HS; RKC; SAFE
Name of automated	clearance system	SAAI (Integrated Automated Customs System); MAT-CE (Model of Foreign Trade Tax Administration)	ASYCUDA World ver,4,2,0	CAIS (Customs Automated Information System)	Customs Information System (CIS)
No. of Doclarations	- Import	6,716,767	307,524	175,926	235,731
No. of Declarations	- Export	2,455,653	174,037	505,368	27,819
No. of Electronic	- Import	6,716,767	63,580	1	1,506
Declarations	- Export	2,455,653	138,646	478,838	518
Electronic	- Import	100%	21%	5%	1%
Declarations Rate	- Export	100%	80%	95%	2%
No. of authorities the export permit	at issue import or	12	9	11	20
No. of authorities co Customs Single Win		12	1	n.a.	n.a.
Customs duties in ta	ax revenue (%)	1.9	3.1	7.1	n.a.
Revenue collected by in tax revenue (%)	y Customs	35.1	57.4	27.6	n.a.
	- Customs duties (%)	5.3	5.4	25.6	3.7
	- General Consumption taxes (%)	62.8	66.4	51.5	63.5
	- Special Consumption taxes (%)	31.8	28.0	15.8	32.8
	- Taxes on exporting goods (%)	0.1	0.0	3.9	0.0
	- Other tax (%)	0.1	0.2	0.0	0.0

		Morocco	Mozambique	Namibia	Nepal
Name of Head of Cu Administration	stoms	M. Zouhair CHORFI	Mr. Aly Dauto Mallá	Mr. Bevan Sililo SIMATAA	Mr. Jagadish REGMI
Title of Head of Cust	coms Administration	Directeur Général de l'Administration des Douanes et Impôts Indirects	Director General of Customs	Commissioner of Customs and Excise	Director General of Customs
Name of Customs A	dministration	Administration des Douanes et Impôts indirects, Ministère de l'Economie et des Finances	General Directorate of Customs, Mozambique Revenue Authority	Customs and Excise	Department of Customs, Ministry of Finance
Type of Organizatior	1	Ministry Department	Revenue Authority	Ministry Department	Ministry Department
Customs Website Ac	ldress	www.douane.gov.ma	www.at.gov.mz	http://www.mof.na	www.customs.gov.np
Number of Customs	staff (approximate)	4,705	2,210	741	1,293
Year of WCO Access	ion	1968	1987	1992	1986
Key WCO Instrument	t	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE
Name of automated clearance system		BADR (Base automatisée de dédouanement en réseau)	MCMS (Mozambique Customs Management System)	ASYCUDA World	ASYCUDA World
No. of Declarations	- Import	n.a.	181,385	n.a.	587,402
No. of Declarations	- Export	n.a.	19,864	n.a.	68,529
No. of Electronic	- Import	n.a.	181,385	n.a.	587,402
Declarations	- Export	n.a.	19,864	n.a.	68,529
Electronic	- Import	n.a.	100%	n.a.	100%
Declarations Rate	- Export	n.a.	100%	n.a.	100%
No. of authorities the export permit	at issue import or	n.a.	6	n.a.	14
No. of authorities co Customs Single Wing		n.a.	n.a.	n.a.	n.a.
Customs duties in ta	x revenue (%)	n.a.	0.8	n.a.	19.6
Revenue collected by in tax revenue (%)	y Customs	n.a.	3.5	n.a.	47.2
	- Customs duties (%)	n.a.	21.5	n.a.	41.5
	- General Consumption taxes (%)	n.a.	56.7	n.a.	40.8
	- Special Consumption taxes (%)	n.a.	6.6	n.a.	14.5
	- Taxes on exporting goods (%)	n.a.	0.0	n.a.	0.0
	- Other tax (%)	n.a.	0.3	n.a.	3.1

		Netherlands	New Zealand	Nicaragua	Niger
Name of Head of Cu Administration	stoms	Mr. Pieter HASEKAMP	Ms. Christine Stevenson	Mr. Eddy Francisco MEDRANO SOTO	M. Amadou HALILOU
Title of Head of Cust	toms Administration	Director General for Tax and Customs Policy and Legislation	Comptroller of Customs & Chief Executive of the Customs Service	Director General	Directeur Général des Douanes
Name of Customs A	dministration	Netherlands Tax and Customs Administration, Ministry of Finance	New Zealand Customs Service	Dirección General de Servicios Aduaneros	Direction Générale des Douanes du Niger, Ministère des Finances
Type of Organization	1	Ministry Department	Customs Agency	Customs Agency	Ministry Department
Customs Website Ac	ddress	www.douane.nl	www.customs.govt.nz	www.dga.gob.ni	n.a.
Number of Customs	staff (approximate)	4,435	1,264	1,274	1,502
Year of WCO Access	sion	1953	1963	1998	1981
Key WCO Instrument	t	HS; RKC; SAFE	HS; RKC; SAFE	SAFE	HS; RKC; SAFE
Name of automated	clearance system	AGS Import/AGS Export	JBMS (Joint Border Management System)	ASYCUDA World	ASYCUDA World
No. of Declarations	- Import	2,811,304	1,623,431	n.a.	190,497
No. of Decidiations	- Export	5,673,121	567,910	n.a.	38,493
No. of Electronic	- Import	2,811,304	1,623,431	n.a.	6,375
Declarations	- Export	5,673,121	567,910	n.a.	11
Electronic	- Import	100%	100%	n.a.	3%
Declarations Rate	- Export	100%	100%	n.a.	0%
No. of authorities the export permit	at issue import or	2	13	n.a.	17
No. of authorities co Customs Single Wind		n.a.	1	n.a.	1
Customs duties in ta	ax revenue (%)	1.8	3.3	n.a.	n.a.
Revenue collected by in tax revenue (%)	y Customs	9.3	17.5	n.a.	n.a.
	- Customs duties (%)	19.5	18.7	n.a.	35.8
	- General Consumption taxes (%)	4.6	62.2	n.a.	50.7
	- Special Consumption taxes (%)	75.9	18.7	n.a.	13.6
	- Taxes on exporting goods (%)	0.0	0.0	n.a.	10.5
	- Other tax (%)	0.0	2.8	n.a.	0.0

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		Nigeria	Norway	Oman	Pakistan
Name of Head of Cu Administration	stoms	Mr. Hameed ALI IBRAHIM	Mr. Øystein BØRMER	Mr. Khalifa Ali ALSYABI	Mr. Muhammad ZAHID
Title of Head of Cust	oms Administration	Comptroller-General of Customs	Director General of Customs	Director General	Member (Customs), Federal Board of Revenue (FBR)
Name of Customs A	dministration	Nigeria Customs Service, Ministry of Finance	Directorate of Norwegian Customs	Directorate General of Customs	Pakistan Customs - Federal Board of Revenue (FBR)/ Revenue Division, Ministry of Finance
Type of Organization		Customs Agency	Customs Agency	Ministry Department	Revenue Authority
Customs Website Ac	ldress	www.customs.gov.ng	www.toll.no	www.customs.gov.om	www.fbr.gov.pk
Number of Customs	staff (approximate)	16, 815	1,648	1,720	6,698
Year of WCO Access	ion	1963	1952	2000	1955
Key WCO Instrument		HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE
Name of automated	clearance system	ASYCUDA ++; NICIS (Nigeria Integrated Customs Information System) 2	TVINN	Mirsal	WeBOC (Web Based One Customs)
	- Import	5,410,551	5,761,647	n.a.	1,143,686
No. of Declarations	- Export	206,161	1,433,180	n.a.	796,812
No. of Electronic	- Import	5,410,551	5,761,647	n.a.	1,049,693
Declarations	- Export	206,161	1,433,180	n.a.	657,655
Electronic	- Import	100%	100%	n.a.	92%
Declarations Rate	- Export	100%	100%	n.a.	83%
No. of authorities that export permit	at issue import or	6	13	n.a.	40
No. of authorities co Customs Single Wind		3	1	n.a.	9
Customs duties in ta		n.a.	n.a.	n.a.	14.8
Revenue collected by in tax revenue (%)	/ Customs	n.a.	n.a.	n.a.	41.8
	- Customs duties (%)	n.a.	n.a.	n.a.	35.3
	- General Consumption taxes (%)	n.a.	n.a.	n.a.	49.9
	- Special Consumption taxes (%)	n.a.	n.a.	n.a.	35.2
	- Taxes on exporting goods (%)	n.a.	n.a.	n.a.	0.0
	- Other tax (%)	n.a.	n.a.	n.a.	0.0

	6.5	n.a.	10.1
)	25.5	n.a.	44.9
	25.5	n.a.	22.4
)	39.0	n.a.	46.0
	25.5	n.a.	22.4
	0.0	n.a.	0.3
2	0.0	n.a.	0.0

Palestine Panama Papua New Guinea Paraguay Name of Head of Customs Mr. Nelson Daniel Mr. Luai HANASH Mr. José Gómez NÚÑEZ Mr. Ray PAUL VALIENTE SAUCEDO Administration National Director of Director General of Chief Commissioner of Title of Head of Customs Administration Director General Customs, Excises and VAT Customs Customs Directorate General of Papua New Guinea National Directorate of Name of Customs Administration Customs and Excises, VAT, National Customs Authority Customs (DNA) **Customs Service** Ministry of Finance Type of Organization Ministry Department Customs Agency Customs Agency **Customs Agency** Customs Website Address www.pmof.ps/web/cav/6 www.ana.gob.pa www.customs.gov.pg www.aduana.gov.py Number of Customs staff (approximate) 1,063 422 1,192 1,744 Year of WCO Accession 2015 1996 1969 2002 Key WCO Instrument HS HS; SAFE HS; RKC; SAFE HS; SAFE SOFIA (Sistema de SIGA (Sistema Integrado de Ordenamiento Fiscal del Name of automated clearance system ASYCUDA World ASYCUDA ++ Gestión Aduanera) Impuesto en Aduanas) 91,849 348,236 32,355 221,601 - Import No. of Declarations - Export 6,761 28,880 65,533 43,631 91,849 348,236 32,355 221,601 - Import No. of Electronic Declarations 6,761 28,880 65,533 43,631 - Export 100% - Import 100% 100% 100% Electronic **Declarations Rate** 100% - Export 100% 100% 100% No. of authorities that issue import or 7 10 21 19 export permit No. of authorities connected to 2 5 n.a. 17 Customs Single Window System Customs duties in tax revenue (%) 1.7 Revenue collected by Customs 62.9 in tax revenue (%) - Customs duties 2.6 (%) - General Consumption 22.6 taxes (%) Special Consumption 2.6 taxes (%) - Taxes on exporting goods (%) 0.0

- Other tax (%)

12.2

		Peru	Philippines	Poland	Portugal
		i ciù	Timppineo	r oluliu	rontagan
Name of Head of Cu Administration	stoms	Mr. Rafael Eduardo GARCIA MELGAR	Mr. Isidro S. LAPEÑA	Mr. Marian BANAŚ	Ms. Maria Helena BORGES
Title of Head of Cust	toms Administration	National Deputy Superintendent of Customs	Commissioner of Customs	Head of National Revenue Administration	General Director of Tax and Customs Authority
Name of Customs A	dministration	National Superintendency of Customs and Tax Administration (SUNAT)	Bureau of Customs, Department of Finance	National Revenue Administration (NRA)	Tax and Customs Administration
Type of Organizatior	1	Revenue Authority	Customs Agency	Revenue Authority	Revenue Authority
Customs Website Ac	ddress	www.sunat.gob.pe	www.dof.gov.ph	www.mf.gov.pl	portaldasfinancas.gov.pt
Number of Customs	staff (approximate)	3,219	2,749	58,744	1,138
Year of WCO Access	sion	1970	1980	1974	1953
Key WCO Instrument	t	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE
Name of automated	clearance system	SIGAD (Integrated Customs Management System); SDA (Customs Clearance System)	e2m (Electronic-to-Mobile)	"CELINA – national import system to process import Customs declaration; ECS – export control system"	STADA - Import; STADA - export
No. of Declarations	- Import	780,641	2,626,395	1,418,459	n.a.
No. of Declarations	- Export	363,122	364,428	2,231,463	n.a.
No. of Electronic	- Import	780,641	1,764,491	1,417,110	n.a.
Declarations	- Export	363,122	182,214	2,228,321	n.a.
Electronic	- Import	100%	67%	100%	n.a.
Declarations Rate	- Export	100%	50%	100%	n.a.
No. of authorities that export permit	at issue import or	18	30	14	n.a.
No. of authorities co Customs Single Wing		11	19	n.a.	n.a.
Customs duties in ta	ax revenue (%)	1.4	3.0	1.1	n.a.
Revenue collected by in tax revenue (%)	y Customs	25.3	22.3	28.2	n.a.
	- Customs duties (%)	5.4	13.5	4.0	n.a.
	- General Consumption taxes (%)	84.4	71.8	13.1	n.a.
	- Special Consumption taxes (%)	9.7	13.0	0.5	n.a.
	- Taxes on exporting goods (%)	0.0	0.0	0.0	n.a.
	- Other tax (%)	0.0	1.7	0.0	n.a.

		Qatar	Romania	Russian Federation	Rwanda
Name of Head of Cu Administration	stoms	Mr. Ahmad bin Abdullah AL-JAMAL	Mr. Nicolae PIETRAREANU	Mr. Vladimir Ivanovich BULAVIN	Mr. MUSONI William
Title of Head of Cust	toms Administration	President	Vicepresident of the Național Agency for Fiscal Administration	Head of the Federal Customs Service	Acting Commissioner for Customs Services
Name of Customs A	dministration	General Authority of Customs	General Directorate of Customs, National Agency for Fiscal Administration, Ministry of Public Finance	Federal Customs Service	Customs Services Department, Rwanda Revenue Authority
Type of Organizatior	ı	Customs Agency	Revenue Authority	Customs Agency	Revenue Authority
Customs Website Ac	ldress	www.customs.gov.qa	www.customs.ro	www.customs.ru	www.rra.gov.rw
Number of Customs	staff (approximate)	2,400	2,334	48,885	341
Year of WCO Access	ion	1992	1969	1991	1964
Key WCO Instrument	t	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC	HS; RKC; SAFE
Name of automated	clearance system	Alnadeeb (Single Window)	RCDPS (Romanian Customs Declaration Processing System)	Unified automated information system of customs authorities (UAIS)	ASYCUDA World
No. of Declarations	- Import	202,239	639,742	2,921,048	125,487
No. of Declarations	- Export	175,240	456,775	1,536,005	16,438
No. of Electronic	- Import	2,022,392	639,562	2,921,048	125,487
Declarations	- Export	175,240	456,711	1,536,005	16,438
Electronic	- Import	100%	100%	100%	100%
Declarations Rate	- Export	100%	100%	100%	100%
No. of authorities that export permit	at issue import or	7	26	16	5
No. of authorities co Customs Single Wind		9	n.a.	24	33
Customs duties in ta	x revenue (%)	n.a.	0.8	n.a.	7.0
Revenue collected by in tax revenue (%)	y Customs	n.a.	8.5	n.a.	32.9
	- Customs duties (%)	100.0	9.7	54.1	21.4
	- General Consumption taxes (%)	0.0	82.2	41.5	34.7
	- Special Consumption taxes (%)	0.0	8.1	1.7	19.2
	- Taxes on exporting goods (%)	0.0	0.0	43.0	0.0
	- Other tax (%)	0.0	0.0	0.2	12.5

		Saint Lucia	Samoa	Sao Tome and Principe	Saudi Arabia
Name of Head of Cu Administration	stoms	Mrs. Anita Montoute	Ms. Avalisa Sina VIALI- FAUTUA'ALI	Ms. Leopoldina Jesus FERNANDES	Mr. Ahmed A. ALHAKBANI
Title of Head of Cust	toms Administration	Comptroller of Customs	Chief Executive Officer	Director General of Customs	Governor, General Customs Authority
Name of Customs A	dministration	Customs Department, Ministry of Finance	Customs Service, Ministry for Revenue	General Directorate of Customs, Ministries of Finance Trade and Blue Economy	General Customs Authority
Type of Organization	1	Ministry Department	Revenue Authority	Ministry Department	Customs Agency
Customs Website Ac	ldress	www.customs.gov.lc	www.revenue.gov.ws	www.alfandegas.st	www.customs.gov.sa
Number of Customs	staff (approximate)	244	137	54	9,876
Year of WCO Access	ion	2005	2001	2009	1973
Key WCO Instrument	t	SAFE	RKC; SAFE	HS; RKC	HS; RKC; SAFE
Name of automated	clearance system	ASYCUDA World	ASYCUDA World	ASYCUDA World	Nebras
No. of Declarations	- Import	n.a.	19,820	12,495	1,791,072
	- Export	n.a.	2,948	619	605,939
No. of Electronic	- Import	n.a.	19,820	12,495	1,791,072
Declarations	- Export	n.a.	2,948	619	605,939
Electronic	- Import	n.a.	100%	100%	100%
Declarations Rate	- Export	n.a.	100%	100%	100%
No. of authorities that export permit	at issue import or	n.a.	13	8	10
No. of authorities co Customs Single Wind		n.a.	n.a.	13	5
Customs duties in ta	x revenue (%)	n.a.	11.0	n.a.	n.a.
Revenue collected by in tax revenue (%)		n.a.	53.7	n.a.	n.a.
	- Customs duties (%)	n.a.	20.5	98.3	96.1
	- General Consumption taxes (%)	n.a.	55.4	0.0	0.0
	- Special Consumption taxes (%)	n.a.	24.1	0.0	0.0
	- Taxes on exporting goods (%)	n.a.	0.0	0.0	0.0
	- Other tax (%)	n.a.	0.0	0.0	3.9

S

		Senegal	Serbia	Seychelles	Sierra Leone
Name of Head of Cu Administration	stoms	M. Oumar DIALLO	Mr. Miloš TOMIĆ	Mr. Francois Joseph ALLY	Mr. Haja I. KALLAH- KAMARA
Title of Head of Cust	toms Administration	Directeur Général des Douanes	Director General	Commissioner for Customs	Commissioner
Name of Customs A	dministration	Direction Générale des Douanes, Ministère de l'Economie, des Finances et du Plan	Customs Administration	Customs Division, Seychelles Revenue Commission	National Revenue Authority
Type of Organizatior	1	Customs Agency	Customs Agency	Revenue Authority	Revenue Authority
Customs Website Ac	ldress	www.douanes.sn	www.carina.rs	www.src.gov.sc	www.nra.gov.sl/nra
Number of Customs	staff (approximate)	1,415	2,398	165	146
Year of WCO Access	ion	1976	2001	2000	1975
Key WCO Instrument	t	HS; RKC; SAFE	HS; RKC; SAFE		HS; RKC; SAFE
Name of automated	clearance system	GAINDE (Gestion automatisée des Informations douanières et des échanges)	ISCS (Information System of Customs Services)	ASYCUDA World	ASYCUDA ++
No. of Declarations	- Import	136,822	1,147,856	51,793	n.a.
No. of Declarations	- Export	37,573	729,639	n.a.	n.a.
No. of Electronic	- Import	130,454	1,145,968	29,664	n.a.
Declarations	- Export	36,322	728,160		n.a.
Electronic	- Import	95%	100%	57%	n.a.
Declarations Rate	- Export	97%	100%	n.a.	n.a.
No. of authorities the export permit	at issue import or	15	13	1	n.a.
No. of authorities co Customs Single Wind		7	n.a.	n.a.	n.a.
Customs duties in ta		13.7	3.7	n.a.	n.a.
Revenue collected by in tax revenue (%)	y Customs	34.5	48.0	n.a.	n.a.
	- Customs duties (%)	39.6	7.6	n.a.	n.a.
	- General Consumption taxes (%)	57.0	73.2	n.a.	n.a.
	- Special Consumption taxes (%)	3.4	19.1	n.a.	n.a.
	- Taxes on exporting goods (%)	0.4	0.0	n.a.	n.a.
	- Other tax (%)	0.0	0.0	n.a.	n.a.

		Singapore	Slovakia	Slovenia	Somalia
Name of Head of Cu Administration	stoms	Mr. HO Chee Pong	Mr. František IMRECZE	Mr. Stanislav MIKUŽ	Mr. Mohamed Haji MOHAMUD
Title of Head of Cust	toms Administration	Director-General	President	Director of Customs Department	Director of Customs
Name of Customs A	dministration	Singapore Customs	Financial Administration of Slovak Republic	Customs Department, Financial Administration of the Republic of Slovenia	Ministry of Finance and Planning
Type of Organization	I	Customs Agency	Revenue Authority	Revenue Authority	Ministry Department
Customs Website Ac	ldress	www.customs.gov.sg	www.financnasprava.sk	www.fu.gov.si	n.a.
Number of Customs	staff (approximate)	987	3,006	455	760
Year of WCO Access	ion	1975	1993	1992	2012
Key WCO Instrument	t	HS; SAFE	HS; RKC; SAFE	HS; RKC; SAFE	SAFE
Name of automated	clearance system	TradeNet	ECS (Export Control System); ISST (Integrated System for Tariff Administration)	SIAIS	n.a.
No. of Declarations	- Import	5,239,337	318,776	352,888	n.a.
No. of Declarations	- Export	3,606,976	395,157	383,814	n.a.
No. of Electronic	- Import	5,239,337	219,826	352,888	n.a.
Declarations	- Export	3,606,976	395,111	383,814	n.a.
Electronic	- Import	100%	69%	100%	n.a.
Declarations Rate	- Export	100%	100%	100%	n.a.
No. of authorities that export permit	at issue import or	11	11	17	n.a.
No. of authorities co Customs Single Wind		11	n.a.	1	n.a.
Customs duties in ta	x revenue (%)	0.0	0.2	1.0	n.a.
Revenue collected by in tax revenue (%)	y Customs	13.6	44.5	22.3	n.a.
	- Customs duties (%)	0.1	0.5	4.3	n.a.
	- General Consumption taxes (%)	65.5	54.0	6.8	n.a.
	- Special Consumption taxes (%)	34.0	45.5	0.3	n.a.
	- Taxes on exporting goods (%)	0.0	0.0	0.0	n.a.
	- Other tax (%)	34.0	0.0	0.2	n.a.

S

		South Africa	South Sudan	Spain	Sri Lanka
Name of Head of Cu Administration	stoms	Mr. Tebogo MOKOENA	Mr. Akok NOON AKOK	Ms. Pilar JURADO BORREGO	Ms. P.S.M. Charles
Title of Head of Cust	oms Administration	Chief Officer: Customs & Excise	Director General of Customs	Director of the Department of Customs and Excise	Director General of Customs
Name of Customs A	dministration	South African Revenue Service	South Sudan Customs Service	Department of Customs and Excise, State Tax Administration Agency	Sri Lanka Customs Department
Type of Organization	1	Revenue Authority	Ministry Department	Revenue Authority	Ministry Department
Customs Website Ac	ldress	www.sars.gov.za	n.a.	www.agenciatributaria.es	www.customs.gov.lk
Number of Customs	staff (approximate)	2,361	1,889	3,622	2,178
Year of WCO Access	ion	1964	2013	1952	1967
Key WCO Instrument	t	HS; RKC; SAFE	SAFE	HS; RKC; SAFE	HS; RKC; SAFE
Name of automated	clearance system	Integrated Customs Business Solutions	n.a.	Sistema EDI (Sistema de Intercambio electrónico de datos)	ASYCUDA World
No. of Declarations	- Import	3,247,710	44,705	7,667,736	773,199
NO. OF Declarations	- Export	6,599,930	2,465	9,349,850	638,534
No. of Electronic	- Import	1,803,277	n.a.	3,909,610	773,199
Declarations	- Export	3,420,315	n.a.	4,706,757	638,534
Electronic	- Import	56%	n.a.	51%	100%
Declarations Rate	- Export	52%	n.a.	50%	100%
No. of authorities that export permit	at issue import or	15	20	4	20
No. of authorities co Customs Single Wind		1	n.a.	n.a.	3
Customs duties in ta	x revenue (%)	4.0	n.a.	1.0	n.a.
Revenue collected by in tax revenue (%)	y Customs	17.5	n.a.	20.0	n.a.
	- Customs duties (%)	22.7	n.a.	5.0	n.a.
	- General Consumption taxes (%)	74.4	n.a.	37.7	n.a.
	- Special Consumption taxes (%)	2.6	n.a.	0.1	n.a.
	- Taxes on exporting goods (%)	0.1	n.a.	0.0	n.a.
	- Other tax (%)	0.0	n.a.	0.0	n.a.

		Sudan	Swaziland	Sweden	Switzerland
Name of Head of Cu Administration	stoms	Mr. A.A. ALGHASEM ALMONTASSER	Mrs. Gugu N. MAHLINZA	Ms. Therese MATTSSON	M. Christian BOCK
Title of Head of Cust	coms Administration	Head of Customs Authority	Commissioner of Customs	Director General of Customs	Directeur
Name of Customs A	dministration	Sudan Customs Authority, Ministry of Finance/Interior	Department of Customs and Excise, Swaziland Revenue Authority	Swedish Customs	Administration fédérale des douanes AFD, Département fédéral des finances DFF
Type of Organization	1	Customs Agency	Revenue Authority	Customs Agency	Ministry Department
Customs Website Ac	ldress	www.customs.gov.sd	www.sra.org.sz	www.tullverket.se	www.ezv.admin.ch
Number of Customs	staff (approximate)	8,585	n.a.	1,967	1,944
Year of WCO Access	ion	1960	1981	1952	1952
Key WCO Instrument	t	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC; SAFE	HS; RKC
Name of automated	clearance system	ASYCUDA World	ASYCUDA World	TDS-Tullverkets datasystem (for import and export declarations); TESS- Tullverkets elektroniska Systemstöd (for Customs warehouse declaration)	e-dec; NCTS (Module export)
No. of Declarations	- Import	n.a.	1,508,902	3,590,796	23,200,000
No. of Declarations	- Export	n.a.	124,964	3,144,137	6,800,000
No. of Electronic	- Import	n.a.	1,508,902	3,574,996	23,200,000
Declarations	- Export	n.a.	124,964	3,143,194	6,800,000
Electronic	- Import	n.a.	100%	100%	100%
Declarations Rate	- Export	n.a.	100%	100%	100%
No. of authorities that export permit	at issue import or	n.a.	3	19	25
No. of authorities co Customs Single Wind	nnected to dow System	n.a.	9	4	4
Customs duties in ta	x revenue (%)	n.a.	1.2	0.5	1.7
Revenue collected by in tax revenue (%)		n.a.	12.5	0.6	33.6
	- Customs duties (%)	n.a.	9.2	89.8	4.9
	- General Consumption taxes (%)	n.a.	74.8	9.2	46.9
	- Special Consumption taxes (%)	n.a.	11.3	1.0	32.6
	- Taxes on exporting goods (%)	n.a.	0.0	0.0	0.0
	- Other tax (%)	n.a.	3.0	0.0	14.4

		Syrian Arab Republic	Tajikistan	Tanzania	Thailand
Name of Head of Cu Administration	stoms	Mr. Fawaz Asaad ASAAD	Mr. Abdufatoh GOIB	Mr. Jocktan Kyamuhanga	Mr. Kulit SOMBATSIRI
Title of Head of Cus	toms Administration	Director General of Customs	Head of the Customs Service	Commissioner for Customs and Excise	Director-General of Customs
Name of Customs A	dministration	General Customs Directorate	Customs Service under the Government of the Republic of Tajikistan (CSGRT)	Customs Department, Tanzania Revenue Authority	Thai Customs Department, Ministry of Finance
Type of Organization	1	Ministry Department	Customs Agency	Revenue Authority	Ministry Department
Customs Website Ad	ddress	www.customs.gov.sy	www.customs.tj	www.tra.go.tz	www.customs.go.th
Number of Customs	staff (approximate)	4,875	1,108	1,349	6,318
Year of WCO Access	sion	1959	1997	1964	1972
Key WCO Instrumen	t	HS; RKC	HS; SAFE	HS; SAFE	HS; RKC; SAFE
Name of automated	clearance system	ASYCUDA World	UAIS (Unified Automated Information System)	TANCIS (Tanzania Customs Integrated System)	TCES (Thai Customs Electronic System)
	- Import	44,850	41,463	n.a.	7,684,043
No. of Declarations	- Export	24,636	8,453	n.a.	8,516,876
No. of Electronic	- Import	44,850	41,463	n.a.	3,518,669
Declarations	- Export	24,636	8,453	n.a.	4,258,438
Electronic	- Import	100%	100%	n.a.	46%
Declarations Rate	- Export	100%	100%	n.a.	50%
No. of authorities the export permit	at issue import or	1	21	n.a.	32
No. of authorities co Customs Single Win		4	9	n.a.	31
Customs duties in ta	ax revenue (%)	n.a.	n.a.	n.a.	4.1
Revenue collected b in tax revenue (%)	y Customs	n.a.	n.a.	n.a.	22.0
	- Customs duties (%)	n.a.	n.a.	n.a.	18.7
	- General Consumption taxes (%)	n.a.	n.a.	n.a.	54.6
	- Special Consumption taxes (%)	n.a.	n.a.	n.a.	18.5
	- Taxes on exporting goods (%)	n.a.	n.a.	n.a.	0.0
	- Other tax (%)	n.a.	n.a.	n.a.	0.0

		The Former Yugoslav Republic of Macedonia	Timor-Leste	Тодо	Tonga
Name of Head of Cu Administration	stoms	Mr.Gjoko TANASOSKI	Mr. José António Fátima ABILIO	M. Sévon-Tépé Kodjo ADEDZE	Mr. Kelemete VAHE
Title of Head of Cust	oms Administration	Director General of Customs	Director General for Customs	Commissaire des Douanes et Droits Indirects	Deputy Chief Executive Officer-Customs
Name of Customs A	dministration	Customs Administration of the Republic of Macedonia	Customs Directorate General, Ministry of Finance	Commissariat des Douanes et Droits Indirects (CCDI), Office Togolais des Recettes (OTR)	Customs Department, Ministry of Revenue and Customs
Type of Organizatior	1	Customs Agency	Ministry Department	Revenue Authority	Ministry Department
Customs Website Ac	ldress	www.customs.gov.mk	www.mof.gov.tl/customs	www.otr.tg/index.php	www.revenue.gov.to
Number of Customs	staff (approximate)	1,110	226	745	88
Year of WCO Access	ion	1994	2003	1990	2005
Key WCO Instrument	t	HS; RKC; SAFE		HS; RKC; SAFE	SAFE
Name of automated clearance system		ASYCUDA ++	ASYCUDA World	ASYCUDA World	CMS (Customs Management System)
No. of Declarations	- Import	472,663	21,847	79,536	26,397
NO. OF Decidiations	- Export	252,794	924	24,522	3,260
No. of Electronic	- Import	472,663	21847	78,228	26,397
Declarations	- Export	252,794	924	24,119	3,260
Electronic	- Import	100%	100%	98%	100%
Declarations Rate	- Export	100%	100%	98%	100%
No. of authorities the export permit	at issue import or	17	4	9	2
No. of authorities co Customs Single Wing		11	n.a.	200	n.a.
Customs duties in ta	x revenue (%)	4.9	n.a.	21.8	6.4
Revenue collected by in tax revenue (%)		74.7	n.a.	53.9	48.9
	- Customs duties (%)	6.6	83.5	40.5	13.1
	- General Consumption taxes (%)	58.9	16.5	43.8	48.3
	- Special Consumption taxes (%)	14.3	0.0	12.5	38.5
	- Taxes on exporting goods (%)	0.0	0.0	1.0	0.0
	- Other tax (%)	0.8	0.0	1.7	0.0

Т

		Trinidad and Tobago	Tunisia	Turkey	Turkmenistan
Name of Head of Cu Administration	stoms	Mrs. Kathy Ann Yearwood-Matthews	M. Youssef Zouaghi	Mr. Cenap AŞCI	Mr. Dovrangeldi BAYRAMOV
Title of Head of Cust	toms Administration	Comptroller of Customs and Excise Division	Directeur Général	Undersecretary	Chairman
Name of Customs A	dministration	Customs and Excise Division, Ministry of Finance	Direction Générale des Douanes, Ministère des Finances	Ministry of Customs and Trade	State Customs Service
Type of Organizatior	1	Ministry Department	Ministry Department	Ministry Department	Customs Agency
Customs Website Ac	ddress	www.customs.gov.tt	www.douane.gov.tn	www.gtb.gov.tr	www.customs.gov.tm
Number of Customs	staff (approximate)	535	7,300	14,365	n.a.
Year of WCO Access	sion	1973	1966	1952	1993
Key WCO Instrument	t	SAFE	HS; RKC; SAFE	HS; RKC; SAFE	
Name of automated	clearance system	Customs Border Control System (CBCS); ASYCUDA World	SINDA (Système D'Information Douanier Automatisé)	BİLGE (Computerized Customs Automation System)	n.a.
No. of Declarations	- Import	387,467	941,140	2,535,835	n.a.
No. of Declarations	- Export	131,769	354,809	3,652,221	n.a.
No. of Electronic	- Import	242,938	941,140	2,535,835	n.a.
Declarations	- Export	74,829	354,809	3,652,221	n.a.
Electronic	- Import	63%	100%	100%	n.a.
Declarations Rate	- Export	57%	100%	100%	n.a.
No. of authorities that export permit	at issue import or	5	1	21	n.a.
No. of authorities co Customs Single Wind		5	10	21	n.a.
Customs duties in ta	ax revenue (%)	n.a.	4.6	1.4	n.a.
Revenue collected by in tax revenue (%)	y Customs	n.a.	27.3	21.7	n.a.
	- Customs duties (%)	38.5	17.0	6.6	n.a.
	- General Consumption taxes (%)	55.4	55.6	82.6	n.a.
	- Special Consumption taxes (%)	5.7	24.1	4.5	n.a.
	- Taxes on exporting goods (%)	0.0	0.1	0.2	n.a.
	- Other tax (%)	0.4	3.2	6.1	n.a.

07

		Uganda	Ukraine	Union of Myanmar (Republic of the)	United Arab Emirates
Name of Head of Customs Administration		Mr. Dicksons Collins KATESHUMBWA	Mr. Myroslav PRODAN	Mr. Kyaw HTIN	H. E. Mr. Ali Bin Soubih ALKAABI
Title of Head of Customs Administration		Commissioner Customs	Acting Chairman	Director General of Customs	Chairman of the FCA; Commissioner of UAE Customs
Name of Customs Administration		Customs Department, Uganda Revenue Authority	The State Fiscal Service of Ukraine	Myanmar Customs Department, Ministry of Planning and Finance	Federal Customs Authority (FCA)
Type of Organization		Revenue Authority	Revenue Authority	Ministry Department	Customs Agency
Customs Website Ac	ldress	www.ura.go.ug	www.sfs.gov.ua	www.myanmarcustoms. gov.mm	www.customs.ae
Number of Customs	staff (approximate)	886	9,959	3,171	6,507
Year of WCO Access	ion	1964	1992	1991	1979
Key WCO Instrument	t	HS; RKC; SAFE	HS; RKC; SAFE	HS; SAFE	HS; RKC; SAFE
Name of automated clearance system		ASYCUDA World	Inspector	Myanmar Automated Cargo Clearance System	Dhabi; Mirsal 2
	- Import	260,128	1,107,355	n.a.	6,777,240
No. of Declarations	- Export	122,004	780,805	n.a.	2,559,630
No. of Electronic	- Import	260,128	1,063,017	n.a.	3,540,107
Declarations	- Export	122,004	773,436	n.a.	1,386,751
Electronic	- Import	100%	96%	n.a.	52%
Declarations Rate	- Export	100%	99%	n.a.	54%
No. of authorities that export permit	at issue import or	8	11	n.a.	19
No. of authorities co Customs Single Wind	dow System	4	2	n.a.	66
Customs duties in tax revenue (%)		43.1	3.0	n.a.	n.a.
Revenue collected by Customs in tax revenue (%)		75.6	38.3	n.a.	n.a.
	- Customs duties (%)	57.0	7.8	n.a.	n.a.
	- General Consumption taxes (%)	23.0	77.9	n.a.	n.a.
	- Special Consumption taxes (%)	16.4	14.3	n.a.	n.a.
	- Taxes on exporting goods (%)	0.0	0.2	n.a.	n.a.
	- Other tax (%)	3.6	0.0	n.a.	n.a.

U

		United Kingdom	United States	Uruguay	Uzbekistan
Name of Head of Customs Administration		Mr. William WILLIAMSON	Mr. Kevin K. McALEENAN	Mr. Enrique CANON	Mr. M. TOKHIRIY
Title of Head of Customs Administration		Customs Director	Commissioner	Director General of Uruguay Customs	Chairman
Name of Customs Administration		Her Majesty's Revenue and Customs (HMRC)	U.S. Customs and Border Protection	Uruguay National Customs Directorate	State Customs Committee
Type of Organization	ı	Revenue Authority	Border Protection Service	Customs Agency	Customs Agency
Customs Website Ac	ldress	www.hmrc.gov.uk	www.cbp.gov	www.aduanas.gub.uy	www.customs.gov.uz
Number of Customs	staff (approximate)	5,000	59,221	816	4,000
Year of WCO Access	ion	1952	1970	1977	1992
Key WCO Instrument	t	HS; RKC; SAFE	HS; RKC; SAFE	HS; SAFE	HS; SAFE
Name of automated	clearance system	CHIEF (Customs Handling of Import and Export Freight)	Automated Commercial Environment	SISTEMA LUCIA/VUCE	UAIS (Unified Automated Information System)
No. of Declaration of	- Import	39,136,877	31,600,000	225,233	n.a.
No. of Declarations	- Export	7,002,777	19,609,620	74,455	n.a.
No. of Electronic	- Import	39,126,544	31,600,000	225,233	n.a.
Declarations	- Export	6,999,577	19,609,620	74,455	n.a.
Electronic	- Import	100%	100%	100%	n.a.
Declarations Rate	- Export	100%	100%	100%	n.a.
No. of authorities that export permit	at issue import or	35	19	33	n.a.
No. of authorities co Customs Single Wind		4	21	18	n.a.
Customs duties in tax revenue (%)		0.6	1.0	2.5	n.a.
Revenue collected by Customs in tax revenue (%)		5.7	1.2	24.3	n.a.
(%) - G C	- Customs duties (%)	10.2	83.0	10.1	n.a.
	- General Consumption taxes (%)	89.8	0.0	64.6	n.a.
	- Special Consumption taxes (%)	0.0	8.6	7.5	n.a.
	- Taxes on exporting goods (%)	0.0	0.0	2.4	n.a.
	- Other tax $(\%)$	0.0	9.4	14.5	

8.4

0.0

- Other tax (%)

n.a.

14.5

		Vanuatu	Venezuela	Vietnam	Yemen
Name of Head of Customs Administration		Mr. Benjamin MALAS	Mr. José David CABELLO RONDON	Mr. NGUYEN Van Can	Mr. Salim Saleh BINBURIEK
Title of Head of Customs Administration		Director	National Superintendent of Customs	Director General of Vietnam Customs	Chairman
Name of Customs Administration		Department of Customs and Inland Revenue (DCIR), Ministry of Finance and Economic Management (MFEM)	Servicio Nacional Integrado de Administración Aduanera y Tributaria	General Department of Vietnam Customs, Ministry of Finance	Yemen Customs Authority
Type of Organization		Ministry Department	Revenue Authority	Ministry Department	Customs Agency
Customs Website Address		customsinlandrevenue. gov.vu	www.seniat.gob.ve	www.customs.gov.vn	www.customs.gov.ye
Number of Customs	staff (approximate)	63	2,593	10,040	2,235
Year of WCO Access	ion	2009	1996	1993	1993
Key WCO Instrument	t	SAFE	HS; SAFE	HS; RKC; SAFE	HS; RKC; SAFE
Name of automated clearance system		ASYCUDA World	ASYCUDA World	VNACCS; VCIS	ASYCUDA ++
- Im No. of Declarations	- Import	21,349	n.a.	5,898,810	n.a.
No. of Declarations	- Export	1,956	n.a.	5,414,230	n.a.
No. of Electronic	- Import	21,349	n.a.	2,132,640	n.a.
Declarations	- Export	1,956	n.a.	1,320,140	n.a.
Electronic	- Import	100%	n.a.	36%	n.a.
Declarations Rate	- Export	100%	n.a.	24%	n.a.
No. of authorities that export permit	at issue import or	14	n.a.	11	n.a.
No. of authorities co Customs Single Wind		5	n.a.	11	n.a.
Customs duties in tax revenue (%)		22.9	n.a.	5.6	n.a.
Revenue collected by Customs in tax revenue (%)		63.1	n.a.	22.8	n.a.
	- Customs duties (%)	36.2	n.a.	24.7	n.a.
	- General Consumption taxes (%)	36.4	n.a.	67.5	n.a.
	- Special Consumption taxes (%)	24.2	n.a.	7.6	n.a.
	- Taxes on exporting goods (%)	0.5	n.a.	2.9	n.a.
	- Other tax (%)	0.9	n.a.	0.0	n.a.

		Zambia	Zimbabwe	
Name of Head of Customs Administration		Ms. Sydney CHIBBABBUKA	Mr. Adrian P. SWARRES	
Title of Head of Customs Administration		Commissioner Customs	Commissioner Customs & Excise	
Name of Customs Administration		dministration Customs Services Division, Zambia Revenue Authority		
Type of Organization		Revenue Authority	Revenue Authority	
Customs Website Address		www.zra.org.zm	www.zimra.co.zw	
Number of Customs	staff (approximate)	572	717	
Year of WCO Access	ion	1978	1981	
Key WCO Instrument		HS; RKC; SAFE	HS; RKC; SAFE	
Name of automated	d clearance system ASYCUDA World		ASYCUDA World	
	- Import	n.a.	416,492	
No. of Declarations	- Export	n.a.	51,591	
No. of Electronic	- Import	287,561	416,337	
Declarations	- Export	164,109	51,591	
Electronic	- Import	n.a.	100%	
Declarations Rate	- Export	n.a.	100%	
No. of authorities that export permit	at issue import or	10	5	
No. of authorities connected to Customs Single Window System		8	n.a.	
Customs duties in tax revenue (%)		7.2	7.9	
Revenue collected by Customs in tax revenue (%)		33.2	38.0	
	- Customs duties (%)	21.6	20.8	
	- General Consumption taxes (%)	65.7	27.2	
	- Special Consumption taxes (%)	12.7	48.6	
	- Taxes on	0.1	0.0	

exporting goods

- Other tax (%)

(%)

0.1

0.0

0.0

2.7

#### **Explanatory notes**

#### O"Type of Organization":

"Ministry Department" indicates that the Customs administration is a department, bureau, or division within a Ministry, such as the Ministry of Finance or the Ministry of the Interior.

"Customs Agency" indicates that the Customs administration is an autonomous Ministry or committee, or an independent agency, even if affiliated to a Ministry.

"Revenue Authority" indicates that the Customs administration is a pillar of an agency in which Customs and Tax authorities are integrated.

"Border Protection Service" indicates that the Customs administration is responsible for immigration service, such as visa verification at borders, in addition to the Customs portfolio.

The "Number of Declarations" includes both paper-based and electronic declarations which were processed by a Customs Administration throughout 2017 (or 2016 for some Members which have not yet shared the latest data).

The "Electronic Declarations Rate" was calcurated by dividing the "Number of Electronic Declarations" by the "Number of Declarations."

③"Customs duties in tax revenue" was calculated by dividing Customs duties, such as import and export duties, by the total tax revenue collected by government.

"Revenue collected by Customs in tax revenue" was calculated by dividing the total tax revenue collected by Customs by the total 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 the total 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 the total tax revenue collected by Customs.

The proportion of "Special Consumption taxes", such as excise, in tax revenue of Customs, was calculated by dividing special consumption taxes by the total tax revenue collected by Customs.

The proportion of "Taxes on exporting goods" in tax revenue of Customs was calculated by dividing the sum of export duties and taxes on export by the total tax revenue collected by Customs.

The proportion "Other tax", such as stamp duty or road tax, in tax revenue of Customs was calculated by dividing the sum of other taxes collected by Customs by the total tax revenue collected by Customs.

Fees and other charges unrelated to import or export of goods are excluded from "Other tax".

All the above fiscal information is based on the amount of revenue collected by Customs throughout FY 2017 (or FY 2016 for some Members which have not yet shared the latest data).

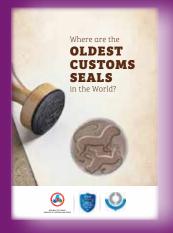
## WCO News and Upcoming Events

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.









### **Upcoming Events**

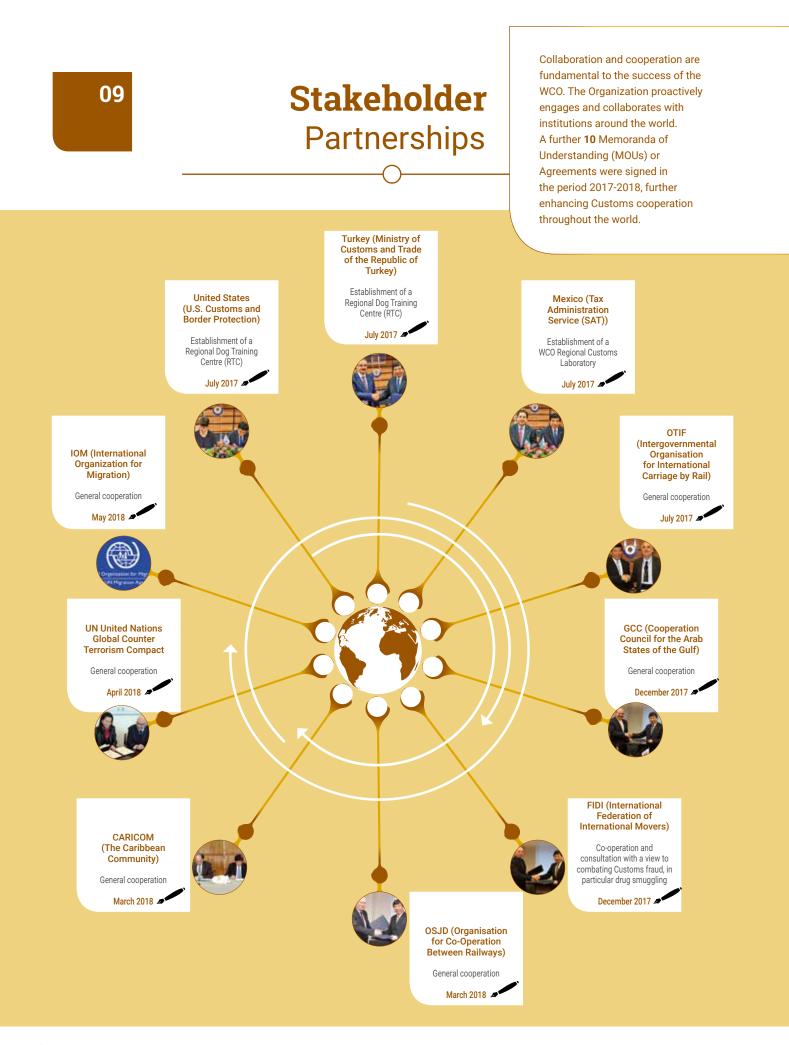


#### The 13<sup>th</sup> edition of the WCO's PICARD Conference

## will take place in Malatya, Turkey, from 9 to 11 October 2018.

The PICARD Conference provides a platform for academics, policymakers, and Customs representatives from around the world to present their research, interact, and discuss vital policy issues that impact Customs and international trade.

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# **Abbreviations**

AEO	Authorized Economic Operator
СВМ	Co-ordinated Border Management
CBD	Capacity Building Directorate
ссс	Customs Co-operation Council
CEN	Customs Enforcement Network
C&F	Compliance and Facilitation Directorate
нѕ	Harmonized Commodity Description and Coding System of tariff nomenclature
РСА	Post-Clearance Audit
RILO	Regional Intelligence Liaison Office
RCL	Regional Customs Laboratory
RKC	Revised Kyoto Convention
ROCB	Regional Office for Capacity Building
RU	Research Unit
RDTC	Regional Dog Training Centre
RTC	Regional Training Centre
SAFE Framework	Framework of Standards to Secure and Facilitate Global Trade
TFA	Trade Facilitation Agreement
T&TA	Tariff and Trade Affairs Directorate
wco	World Customs Organization

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