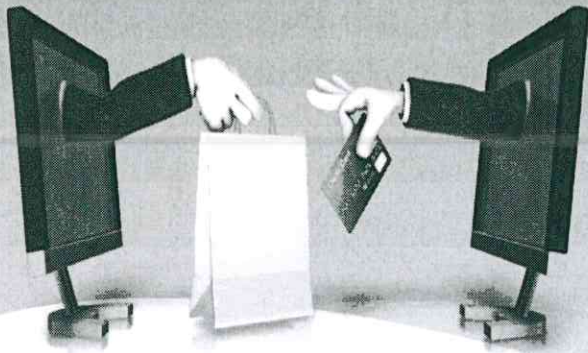


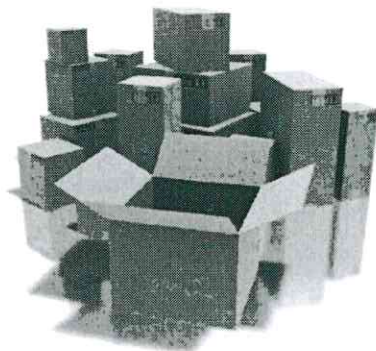
WCO's initiatives on E-Commerce



Toshihiko Osawa
World Customs Organization

Challenges – E-Commerce

E-commerce is witnessing enormous increase in the number of individual transactions and new faceless traders, posing threats to revenue and to the security of the supply chain.



E-Commerce Working Group

The WCO established the Working Group on E-commerce. The first meeting will be held on 21-23 September 2016.



Collecting Members' Practices

- ❖ The WCO is collecting Members' practices and initiatives on E-commerce.
- ❖ 45 Members have responded to the survey so far.
- ❖ The result of survey will be reported to the E-commerce Working Group

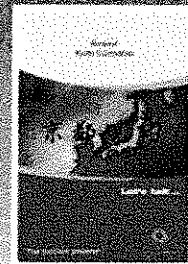


Exchange of Advance Electronic Information between Post and Customs

The WCO and the UPU (Universal Postal Union) have worked closely to promote the advance electronic exchange of information between Post and Customs.

- ❖ Joint electronic messaging standards
- ❖ WCO Data Model (version 3.6)
- ❖ Electronic Customs Declaration System by UPU's Postal Technology Centre
- ❖ WCO SAFE Framework of Standards
- ❖ Ongoing Pre-loading Pilots
- ❖ Joint letter

De Minimis TFA and RKC



TFA Article 7.8 - Expedited Shipment

8.2. Subject to paragraphs 8.1 and 8.3, Members shall

(d) provide, to the extent possible, for a de minimis shipment value or dutiable amount for which customs duties and taxes will not be collected, aside from certain prescribed goods. Internal taxes, such as value added taxes and excise taxes, applied to imports consistently with Article III of the GATT 1994 are not subject to this provision.

RKC Transitional Standard 4.13

National legislation shall specify a minimum value and/or a minimum amount of duties and taxes below which no duties and taxes will be collected.

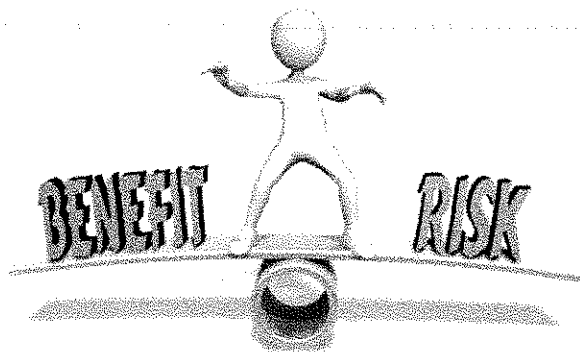
RKC Standard 4.14

If the Customs find that errors in the Goods declaration or in the assessment of the duties and taxes will cause or have caused the collection or recovery of an amount of duties and taxes less than that legally chargeable, they shall correct the errors and collect the amount underpaid.

However, if the amount involved is less than the minimum amount specified in national legislation, the Customs shall not collect or recover that amount.

Discussion at the RKC Management Committee

- ❖ Increase of E-commerce
- ❖ Support for Small and Medium Sized Enterprises
- ❖ Reduce Administrative burden
- ❖ Loss of revenue
mis-declaring, under-invoicing
or splitting shipment
- ❖ Unfair competitiveness

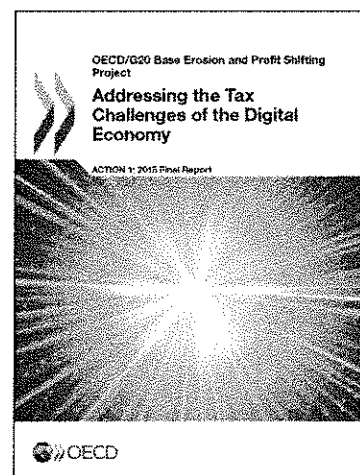


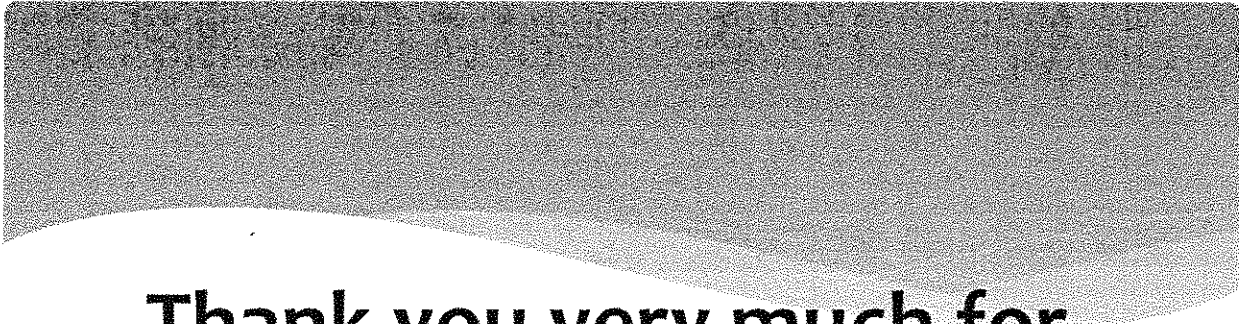
WCO-OECD Cooperation

Developing alternate solutions/models for efficient collection of duties & taxes

- * Vendor Collection Approach
- * Intermediary Collection Approach

Please check Annex C to the 'Addressing the Tax Challenges of the Digital Economy' issued by the OECD.





**Thank you very much for
your attention**

For More Information

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