



Brussels, 17 June 2019.

**REPORT OF THE 20TH MEETING OF THE REVISED KYOTO CONVENTION
MANAGEMENT COMMITTEE**

I. OPENING OF THE MEETING

Introduction

1. The Chairperson of the Revised Kyoto Convention Management Committee (RKC/MC) opened the meeting by welcoming delegates. He then invited Ms. Ana B. Hinojosa, Director of Compliance and Facilitation, to share her opening remarks.
2. Ms. Hinojosa welcomed delegates (see list of participants in Annex I) to the 20th Meeting of the RKC/MC and acknowledged the accession of the Cook Islands and Tuvalu, two small islands States in the Pacific region that had become the 117th and 118th Contracting Parties to the RKC in May 2019.
3. She stressed that in the context of the steady growth in the number of accessions to the RKC and the need for its effective and harmonized implementation for enhanced trade facilitation and effective Customs controls, the 20th Meeting of the RKC/MC was expected to discuss the progress made by the Working Group on the Comprehensive Review of the RKC (WGRKC).
4. She then provided a short update on the work done so far and informed the RKC/MC that, since its last meeting, the WGRKC had held four more meetings and had made steady progress with the examination of 107 proposals, covering 36 concepts provided by 18 Members. She further indicated that Agenda items III and IV of the meeting would be devoted to the work of the WGRKC and matters on which the guidance and decision of the RKC/MC were needed. These matters included an interim report on the deliberations in the WGRKC, the Group's Work Plan and its Terms of Reference (ToR). According to the Director, it was expected that the discussions during this important meeting would guide the WGRKC in the right direction on this RKC review journey.
5. She continued by indicating that, while it was essential that the Convention remained abreast of the latest developments and the changing environment in which Customs operated, it was equally essential that ongoing accession and implementation

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processes were not jeopardized and that developing and least developed Members continued moving forward on the path of modernizing Customs procedures and practices, and facilitating legitimate trade, whilst curbing illicit flows.

6. The Director informed delegates that other Agenda items would engage delegates in discussions on the challenges faced by Members in their accession and implementation processes and the solutions found, through the sharing of related national experiences. The RKC/MC would also be requested to discuss and guide the Information Management Sub-Committee (IMSC) on the way forward in the envisaged process of updating the RKC Information and Communication Technology (ICT) Guidelines, bearing in mind the current work being done by the WGRKC.
7. The Director then expressed her confidence that, at this meeting, delegates would lay down solid foundations to ensure a brighter future for the Convention, the WCO, and its Membership. She concluded by encouraging active participation by delegates and looked forward to a productive meeting.
8. After the Director's introductory remarks, the Secretariat provided delegates with some administrative guidance for the meeting.

Conclusion

9. The RKC Management Committee took note of the opening remarks by Ms. Hinojosa, Director of Compliance and Facilitation.

II. ADOPTION OF THE AGENDA

Doc. PO0116

Introduction

10. The Chairperson presented the draft Agenda as set out in Doc. PO0116.
11. In relation to how the draft Agenda had been developed, the Chairperson reminded delegates that the draft Agenda, which included Contracting Parties' suggestions, had been circulated to Contracting Parties and Observers before the meeting, as established in the RKC.
12. He again stressed the accession of the Cook Islands and Tuvalu and indicated that a presentation by these new Contracting Parties had also been included in the draft Agenda and would be given by the Secretariat. He highlighted the fact that since the 19th Meeting of the RKC/MC, the WGRKC had held four meetings. The Reports of the 2nd, 3rd and 4th Meetings of the WGRKC were attached to Doc. PO0117, along with several Annexes. The Chairperson of the WGRKC would report on the discussions held during the three abovementioned WGRKC meetings. He further indicated that he would also provide an oral report on the 5th Meeting of the WGRKC which had been held earlier this month, from 3 to 6 June.
13. The Secretariat would also provide the RKC/MC with a progress report on the discussions included in Doc. PO0122 for information, discussion and decision-making as to the further steps to be taken. Additionally, the RKC/MC would be invited to discuss the Work Plan of the WGRKC as reflected in Doc. PO0118 together with other issues related to the WGRKC, such as the working method for the upcoming meetings and the way to continue to engage external stakeholders based on the outcomes of the

5th Meeting's external stakeholders session. In this context, inviting Customs and Economic Unions would also be discussed based on a request submitted by the Russian Federation (Doc. PO0119).

14. The other key items were, among others, the proposal by the IMSC to discuss and provide guidance on the way forward in the envisaged process of updating the RKC ICT Guidelines, bearing in mind the work currently being done by the WGRKC and the provisions of Article 6, paragraph 5 (d).
15. The Chairperson then indicated that, in accordance with Article 6, paragraph 10 of the RKC, the Management Committee would adopt a Report before the closure of its session and that this would be transmitted to the Permanent Technical Committee (PTC) and the Council for information, as well as to Contracting Parties and Observers.
16. He then invited delegates to make comments and suggestions, if any, and to adopt the draft Agenda.
17. The Representative of the Eurasian Economic Commission (EEC) took the floor and congratulated the WGRKC for the work done so far. He then asked for an item to be included on the Agenda to give him the opportunity to present the work done by the EEC in the area of Digital Customs.
18. The Delegate of Australia asked to include a sub-item under the Agenda item related to any other business to present some changes made in Australia's national legislation concerning the entry of tobacco into the country in the context of Specific Annex D to the RKC.

Conclusion

19. The RKC Management Committee adopted the draft Agenda, as set out in Doc. PO0116, taking into account the proposals by the Representative of the EEC and the Delegate of Australia.

III. THE WORKING GROUP ON THE COMPREHENSIVE REVIEW OF THE RKC (WGRKC)

Docs. PO0117/PO0122

- a. **Report by the Chairperson of the WGRKC (The Netherlands)**
- b. **Progress report of the Working Group on the Comprehensive Review of the RKC**

Introduction

20. The Chairperson invited Mr. Rob Van Kuik, Chairperson of the WGKRC, to report on the four meetings of the WGRKC, as set out in Doc. PO0117.
21. The Chairperson of the WGRKC explained that the Group had made substantial progress in discussing over 100 proposals by Members and had categorized these into four Tracks during its four meetings.

22. Turning to the results of the one-day external stakeholder session held on 6 June 2019, he pointed out that it had generated very beneficial discussions both for the Customs community and external stakeholders, and that several points raised by external stakeholders should be considered by the WGRKC. These included:
- the need for predictability and transparency in order to streamline Customs procedures;
 - a comparison by academia of the economic benefits of the WTO Agreement on Trade Facilitation (TFA) and RKC implementation;
 - the importance of a high level of implementation rather than an increase in the number of accessions;
 - the need to retain the binding nature of the RKC without incorporating “best endeavour clauses”; and
 - the importance of translating the RKC provisions into operational standards for implementation at national level.
23. The Chairperson of the WGRKC then moved on to the WGRKC’s progress report (Doc. PO0122). After thanking the proponents and moderators/rapporteurs of the three Sub-Groups for their active involvement in the review work, he briefly explained each of the concepts included in the Annex to Doc. PO0122.
24. Stressing the importance of completing the work by June 2021, he concluded that the WGRKC had made significant progress but that a lot of intersessional activities would be required before the next meeting of the WGRKC, currently planned for October 2019 subject to approval by the Council.

Summary of discussions

25. The Chairperson then invited delegates to make comments and suggestions, if any, on this Agenda item.
26. While acknowledging the substantial amount of work done by the WGRKC, the Delegate of the United States (US) noted that the US did not agree with the way forward as envisaged in paragraph 13 of Doc. PO0122. After reminding the Meeting that the US had withdrawn from the WGRKC, and as the 5th Meeting of the WGRKC had been the last one to be attended by the US, she stressed that the US wished to make sure that its opposition to the aforementioned way forward was duly noted.
27. The Delegate of the European Union (EU) appreciated the work done by the WGRKC, stating that the fact that the WGRKC had received 107 proposals by Members and 22 proposals by external stakeholders demonstrated a high level of interest in updating the RKC. She reiterated that all the proposals discussed in the WGRKC so far were moving the RKC review in the right direction and that there were some concepts under Track A which the WGRKC needed to elaborate further in order to develop relevant components. She additionally pointed out that working in a cooperative and constructive manner would move this comprehensive review process forward in an efficient manner, leading to a more straightforward but stronger Convention in the future.
28. After thanking the Chairperson of the WGRKC for his detailed explanation, the Representative of the Global Express Association (GEA) asked whether the RKC/MC’s role would be to resolve any shortcomings in the RKC, as identified by the WGRKC.
29. The Chairperson responded to the US intervention by informing delegates that the RKC/MC had held lengthy discussions on the issue of “review” or “revision” at the

- 18th Meeting of the RKC/MC, when discussing the WGRKC's draft ToR. He further indicated that it was understandable that certain Members had concerns and that, accordingly, the US intervention would be reflected in the Report of this 20th Meeting.
30. The Delegate of Australia and the Delegate of Mexico asked what the WGRKC's next steps would be, in light of the withdrawal of the US, noting it was necessary to gain clarity at this meeting in order to have a process in which all Members could participate. The Delegate of Nigeria stressed that he recognized that the WGRKC was not currently at the stage of drafting texts.
31. The Delegate of New Zealand sought clarification on the recalibration of the wording to ensure that things were clear, as there was a shared interest in advancing this work together.
32. In response to Australia's question, the Delegate of the US reiterated the US position, as set out in Annex III to this Report.
33. The Director reminded the meeting of the background to the discussions; several virtual working groups had identified the gaps and needs in 26 areas to be reviewed and updated to reflect changes in the international trade environment and the RKC/MC had decided to establish the WGRKC to ensure that the Convention remained up-to-date.
34. She went on to explain that the WGRKC should conduct a comprehensive review and present any recommendations to the RKC/MC, in its capacity as the body responsible for reviewing and approving any outcomes of the WGRKC's work, including the need to update the Convention.
35. With regard to the wording in particular 'texts' and in the 'drafting', she explained that the WGRKC needed to present the proposals in a format that captured the concepts as fully as possible. Indeed, the proposals in the progress report contained a great deal of substance; however, they needed to be refined for inclusion in one large basket of proposals for the RKC/MC's review and approval. Once everything in the large basket had been reviewed, the WGRKC would need to consider the ideal structure of the Convention and make recommendations to the RKC/MC on where these concepts could be placed within the Convention; at that point, the negotiators would be asked to come on board and commence the negotiations.
36. She further mentioned that the June 2019 Session of the Policy Commission would examine a report by the WGRKC and would provide further guidance on the way forward.
37. The Delegate of Australia asked for the Work Plan to be amended to reflect the position as clarified, in particular with reference to "legal scrubbing" which had a specific meaning, and for the Policy Commission to be updated on this matter.
38. Pointing out that the ToR stipulated that "the WGRKC will propose changes to the RKC in accordance with its findings", the Delegate of China stressed that the current work conducted by the WGRKC was at the stage of discussing changes to the RKC and that this was clearly covered by the mandate stipulated in the WGRKC's ToR.
39. In support of the explanations given by the Director, the Chairperson of the WGRKC stated that the latter's task would be to fill the basket with proposals for the next phase and that the Group needed to pursue its work to that end. Accordingly, the WGRKC needed to collect proposals by the end of 2019, and then move forward with

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further work on the basket in order to gain a complete picture of the comprehensive review.

Conclusion

40. The RKC Management Committee:
- approved the Reports of the 2nd, 3rd and 4th Meetings of the WGRKC; and took note of and approved the progress report by the WGRKC, taking into account the intervention made by the Delegate of the US.

Doc. PO0118

c. Work Plan of the WGRKC

Introduction

41. The Secretariat presented the draft Work Plan set out in Doc. PO0118, stating that the WGRKC considered it to be a living document. It further explained that the draft Work Plan contained new deadlines for the submission of proposals by Members and for the submission of a progress report to the RKC/MC. It was also noted that the comprehensive review of the RKC was scheduled to be completed by the end of the 2020/2021 financial year and approved by the Council during its June 2021 Session.

Summary of discussions

42. The Delegate of the EU recalled the outcomes of the 5th Meeting of the WGRKC: with a view to maintaining a sound balance between efficiency and quality of work, it was agreed that fewer meetings should be held under the current schedule, but that they should be convened over four to five days. On this note, the Delegate of the EU suggested – as agreed in the 5th WGRKC – that the meeting schedules set out in the draft Work Plan should be updated.
43. In line with the request by the EU, the Chairperson concluded that the schedules set out in the draft Work Plan should be updated during this meeting.

Conclusion

44. The RKC Management Committee agreed to update the meeting schedules contained in the draft Work Plan and to approve the updated draft Work Plan as set out in Annex II to this Report.

d. Working method of the WGRKC

Introduction

45. The Secretariat presented an overview to the RKC/MC of the WGRKC's current working method and gave details on the WGRKC's work carried out during the intersession on the respective proposals, as well as on the joint proposals. Considering the two-year timeline for finalizing the comprehensive review of the RKC, the Secretariat sought confirmation from the RKC/MC on whether to continue with the current working method or consider an alternative working method, making the WGRKC more efficient in its approach.

Summary of discussions

6.

46. On this matter, the Chairperson of the WGRKC stressed that, given the high level of the continuing discussions and the quality of the current proposals, it was recommended that the current working method should be continued at least for one more WGRKC meeting. He added that the decision as to the operation of three sub-groups under the current working method fell to the RKC/MC.
47. The Delegate of Mexico suggested amending the meaning of Track C, as agreed during the 5th Meeting of the WGRKC, as an inactive proposal, irrespective of any further information submitted.
48. Following up on the comment made by the Chairperson of the WGRKC regarding its working method, Director Hinojosa called on Members to note that, under the current ToR of the WGRKC, the sub-groups were to carry out their work via the CLiKC! Platform, given the limited resources, and it was also clear that the sub-groups were not intended to hold face-to-face meetings. She further clarified that, on this basis and against this background, the Chairperson of the WGRKC was seeking to continue the same working method for one more meeting.
49. The Chairperson of the WGRKC confirmed that the Director was right to refer to the continuation of the current working method for one more meeting before the next RKC/MC. He was of the opinion that the working methods would need to be reconsidered anyway, as the process would evolve further.

Conclusion

50. The RKC Management Committee agreed to the continuation of the current working method for one more meeting before the next RKC Management Committee.

e. Stakeholder engagement session

Introduction

51. The Secretariat pointed out that, during the 5th Meeting of the WGRKC, external stakeholders had been invited for the first time to a one-day session, as communicated by the Chairperson of the WGRKC, to discuss 22 proposals made by them and exchange opinions on RKC implementation in a panel discussion.
52. The Secretariat also mentioned that the 5th Meeting of the WGRKC had agreed in principle to hold a similar external stakeholders' session with a view to the next meeting, depending on the proposals to be submitted. In this regard, the Secretariat stated that the RKC/MC could discuss this topic further.

Summary of discussions

53. The Chairperson of the WGRKC, supplementing the Secretariat, sought comments and suggestions on this topic. The EU in this regard expressed its full appreciation for the important and relevant input provided by external stakeholders and for their participation.

Conclusion

54. The RKC Management Committee concluded that it acknowledged the importance of engaging external stakeholders and agreed that external stakeholders should be involved, in principle, in the next meeting, as decided by the WGRKC.

IV. WGRKC'S STAKEHOLDER ENGAGEMENT: INVITING CUSTOMS AND ECONOMIC UNIONS TO THE MEETINGS OF THE WGRKC

Doc. PO0119

- Request by the Russian Federation

Introduction

55. The Chairperson introduced this Agenda item by reminding delegates that at its 3rd and 5th Meetings, the WGRKC had discussed the participation of Customs and Economic Unions in its meetings, as Observers. This opinion was strongly supported by some Members, including the Russian Federation, as they considered that it was important to include Customs and Economic Unions as Observers to the WGRKC, explaining that many WCO Members were members of regional Customs and/or Economic Unions and had delegated their related legislative initiatives to them. The Chairperson also pointed out that the proposal did not consider Customs and Economic Unions to be external stakeholders on the same basis as the private sector and other international governmental or non-governmental organizations.
56. The Secretariat briefly presented Doc. PO0119, stating that following the above-mentioned discussions, the Russian Federation had requested the inclusion of an Agenda item regarding participation of Customs and Economic Unions on the Agenda of the 5th Meeting of the WGRKC, as well as on the Agenda of the 20th Meeting of the RKC/MC. It was also proposed that the ToR of the WGRKC be revised to ensure Observer status for Customs and Economic Unions in line with the practice established in the RKC/MC.
57. It was added that the status and rights of Observers to the RKC/MC were governed by the legal stipulations of Article 6, paragraph 3 of the RKC and complemented by Decision of the Council No. 305 agreed during the 97th/98th Sessions of the Council in June 2001. Although Article 6, paragraph 3 of the RKC provides that any entity qualified to be a Contracting Party to the RKC under the provisions of Article 8 shall be entitled to attend the sessions of the RKC/MC, the current ToR did not mention Customs and Economic Unions as Members of nor Observers to the WGRKC.

Summary of discussions

58. The Delegates of Kyrgyzstan, Serbia, Belarus, Republic of the Congo, Cameroon and Thailand supported the proposal made by the Russian Federation, highlighting the potential role that Customs and Economic Unions may play in the RKC review exercise, as well as in RKC implementation. The Delegate of Belarus added that the WGRKC had been created by the RKC/MC and, based on his understanding, Customs and Economic Unions should be able to attend RKC/MC as well as WGRKC meetings.
59. The Delegate of the EU recognized the significance and importance of external stakeholders' engagement in the process of reviewing the RKC. However, she stressed that the EU continued to be of the opinion that the involvement of external stakeholders, including entities that were qualified to become a Contracting Party to the RKC, should be pursued on an ad hoc basis, according to particular needs identified by the WGRKC. She went on to say that pursuant to Article 6, paragraph 3, the RKC entitled entities qualified to become a Contracting Party to the Convention to act as an Observer and, in this regard, Council Decision 305 of 2001 specifically regulated the status and rights of such Observers to the Management Committee. She stressed that

point 4 of the Council Decision clearly stated that attendance as an Observer to the Management Committee should not constitute a precedent for participation in other areas of Customs Co-operation Council (CCC) work for Observers which were not Members of the Council. In the EU's opinion, the contribution by external stakeholders, including Customs or Economic Unions, to the review process had been catered for in the sense that they were invited to the Working Group on an ad hoc basis defined according to the WGRKC's Agenda. She further stressed that the current membership structure ensured that the particular circumstances and situation of members of the WGRKC and external stakeholders, respectively, were adequately provided for. Consequently, the EU could not support the proposed amendment to the ToR of the WGRKC.

60. The Delegate of Sweden expressed his full support for the EU's position.
61. The Delegates of the Republic of the Congo and Cameroon stated that the legal provisions in the Convention allowed Customs and Economic Unions to attend all RKC-related bodies' meetings.
62. The Representative of the EEC supported the proposal by the Russian Federation by confirming that full consideration had been given to the RKC when drafting the Customs Code of the Eurasian Economic Union (EAEU) that had entered into force in January 2018. He added that, previously, the rules of procedure had not allowed the EU or any Customs Union to participate. The EEC had been assured that no one would be left out during the review process; however, this had not been the case to date since the EEC had not been invited to participate in the WGRKC.
63. The Delegate of the EU drew to the meeting's attention to the fact that the ToR of the WGRKC had been approved by the Policy Commission and subsequently endorsed by the Council. Statutory procedures had to be respected and any changes to the ToR had to be approved by the Policy Commission. She fully acknowledged that, pursuant to Article 6, paragraph 3 of the RKC, entities qualified to become a Contracting Party to the Convention shall be entitled to attend the sessions of the Management Committee, whereas other stakeholders may be invited to the Management Committee pursuant to Article 6, paragraph 4 of the Convention. However, all entities referred to in Article 6, paragraphs 3 and 4 were invited, de facto, to the sessions of the Management Committee. She also stated that Decision 305 solely regulated the status and rights of Observers to the Management Committee and not to other fora. In order to adopt a coherent approach towards all external stakeholders and to ensure that they were treated in an equal fashion, she requested that the matter be referred to the next session of the Management Committee.
64. The Representative of the EEC mentioned that this issue had been raised in May 2018 which meant that more than a year had since elapsed. The EEC's concern was that by prolonging the process of deciding on the involvement of Customs/Economic Unions in the work of the WGRKC, an opportunity would be lost to submit the EEC's proposals for the review of the RKC.
65. The Delegate of Sweden supported the EU's position and stressed the fact that the WGRKC had never excluded any stakeholder, Union, etc. Nevertheless, in order to move forward a flexible, ad hoc basis was needed. Sweden was of the opinion that the Policy Commission's adoption of the WGRKC's ToR had been a wise decision that struck the right balance.
66. The Delegates of the Russian Federation and Cameroon and the Representative of the EEC stated that delaying the decision on the involvement of Customs and

Economic Unions in the work of the WGRKC would have negative consequences on the quality of work and implementation of the RKC.

67. The Secretariat intervened to clarify that approval of the ToR by the Policy Commission and Council had been necessary at the time, since the procedure involved the creation of a new Working Group and the use of resources. However, amending the ToR would not require such approval by the Policy Commission and Council. The Secretariat added that the RKC/MC was mandated by the Convention itself to decide on and approve amendments to the ToR and only needed to inform the Policy Commission thereof.
68. The Delegate of Cameroon stated that the WGRKC operated under the RKC/MC. He added that it was unfortunate that Customs Unions could not participate in discussions on a Convention that was regarded as a compass in Customs matters.
69. The Delegate of the Russian Federation provided explanations with regard to the proposals and comments made during the discussions. He thanked the Secretariat for drafting the working document and proposal that stemmed from numerous requests and concerns raised at previous meetings. He also clarified that the proposal was fully consistent with and based on the provisions of the RKC, giving Customs and Economic Unions the opportunity to enjoy their rights. He went on to add that Customs and Economic Unions had become a reality of modern life and that regional integration was very high on the WCO's agenda. He also mentioned that the Committee was the appropriate body to take a decision on the matter by allowing Unions to take part as Observers in all areas of the RKC/MC's work, and that progress would only advance through their contribution.
70. The Delegate of China, while supporting the proposal by the Russian Federation, stated that the RKC/MC had full competence to decide on the matter.
71. The Chairperson proposed a possible conclusion reached by the meeting: the RKC/MC agreed that all external stakeholders including Customs/Economic Unions would be invited to WGRKC meetings in principle, without changing the ToR, to meet the needs expressed by the Russian Federation and other delegates in a practical manner.
72. The Delegate of Nigeria sought clarity on the scope of stakeholders to be included in the WGRKC and whether that meant that entities such as the African Union, Economic Community of West African States (ECOWAS) and the like would automatically form part of the WGRKC.
73. The Chairperson of the WGRKC supported the idea of inclusiveness in the WGRKC and inviting all external stakeholders to all sessions of the meetings as a way of solving this sensitive matter.
74. The Delegate of the Russian Federation indicated that he was very pleased that the meeting could reach an agreement to invite all external stakeholders that were usually invited to the Management Committee, while considering that Customs and Economic Unions still deserved better treatment according to their rights provided for by the RKC. He requested confirmation about the exact conclusions reached on this Agenda item given the lengthy discussions.
75. It was clarified by the Chairperson that the agreement would, in principle, be that all Observers to the RKC/MC, including external stakeholders and Customs/Economic

Unions, would be invited to participate in all sessions of all WGRKC meetings and that they would be invited to submit written proposals, in advance, for discussion.

Conclusion

76. The RKC Management Committee:
- agreed, in principle, to invite all external stakeholders, including Customs and Economic Unions, as Observers to the WGRKC meetings;
 - agreed to invite all external stakeholders, including Customs and Economic Unions, to the 6th Meeting of the WGRKC; and
 - tasked the Secretariat to send invitation letters to all external stakeholders, including Customs and Economic Unions, for the 6th Meeting of the WGRKC and ask them to submit written proposals in advance of the meeting, as well to as provide external stakeholders with access to the relevant meeting documents.

V. PRESENTATIONS BY MEMBERS ON:

Doc. PO0120

- **Accession procedures: challenges and solutions**
- **Exchange of experiences and national practices on the implementation of the RKC**

Introduction

77. The Chairperson reminded the RKC/MC that non-Contracting Parties (WCO Members and entities qualified to become Contracting Parties) were invited to the RKC/MC sessions as Observers. Therefore, it was important for countries that had recently acceded to the RKC to share their experiences of accession to the Convention and for those countries not yet having acceded to share their challenges and difficulties, for the greater benefit of the WCO Membership.
78. The Secretariat delivered presentations on the Cook Islands' and Tuvalu's journeys to becoming the 117th and 118th Contracting Parties to the RKC, including challenges, solutions and benefits of accession to and implementation of the Convention. The Cook Islands and Tuvalu had received support from the WCO Secretariat as part of the assistance provided by the Organization to Small Island Economies (SIEs), following an invitation and financial support by the Oceania Customs Organisation (OCO) to attend an RKC Workshop organized in Port Vila, Vanuatu. The accession process in both countries had not required Parliament approval, as the respective Cabinets/Governments were formed of Members of Parliament, elected through general elections.
79. The main challenges encountered by Tuvalu in the process of acceding to the RKC had been ensuring the necessary political will to drive the process and engaging the relevant government agencies, as well as other stakeholders at national level. The identified solutions were related to raising the awareness both of other government agencies and external stakeholders, convincing high-level decision makers of the benefits of acceding to the RKC and ensuring enhanced involvement by other government agencies.
80. The expected benefits to Tuvalu's national economy were related to reduced transaction costs and avoidance of delays in the release and clearance process;

improved economic competitiveness; increased direct investments and development of domestic industry. Further benefits included enhanced trading opportunities for small and medium-sized enterprises, lower consumer costs and increased national revenue. On the other hand, the expected benefits for Tuvalu's trade community included: faster, predictable and efficient Customs clearance; transparent Customs procedures and appeal procedures; greater facilitation for compliant traders; lower business costs; enhanced competitiveness and use of information technology. The benefits for Customs and Border Protection would come as a result of: enhanced Customs control, increased trade facilitation; more effective and efficient deployment of Customs resources; reduced integrity issues and supply chain security and facilitation.

81. The challenges faced by the Cook Islands in the path to RKC accession were related mainly to delays in the process resulting from the forming of a new Government. Despite that, there had been strong Government support for accession to the RKC. The expected benefits for the Cook Islands were that trade would benefit from improved facilitation and reduced costs. In addition, uniform Customs control and quicker movements of cargo and people would bring advantages to shippers and transport operators. The Government, on the other hand, would benefit from more effective controls that would increase border security and reduce revenue leakage.

Summary of discussions

82. Delegates commended the Cook Islands and Tuvalu for their efforts to accede to the RKC, expressed support for the WCO initiative to provide assistance to SIEs and advocated the provision, also in the future, of specific technical assistance for those economies. The need for support for RKC implementation was also highlighted by a delegate.
83. In response to delegates' questions, the Secretariat elaborated further on the support provided to SIEs with the objective of assisting them in the process of RKC accession. Following the delivery of regional workshops for islands (both Members and non-Members of the WCO) in the Pacific and Caribbean regions, the Secretariat had been providing remote assistance to certain countries, in order to conduct a comparative analysis of their national legislation versus the RKC provisions.
84. The discussions held at the regional and sub-regional workshops for SIEs would feed into the guidance material being specifically developed by the WCO for SIEs. The Secretariat further informed the meeting that various tools were available on the WCO Members' website to support the preparatory process for accession to the RKC. Presentations delivered in the past by newly-acceded RKC Contracting Parties were available on the WCO Members' website as part of the RKC/MC documentation. The Secretariat offered to provide interested Members with the details of relevant contact persons in countries that had recently acceded to the RKC to further facilitate the exchange of experience.
85. The Delegate of Serbia made an intervention with regard to paragraph 1 of Doc. PO0120, according to which the number of WCO Members was 183. Since a certain membership had been disputed and was to be the subject of further discussions by the WCO Working Group on Accessions to the WCO and the Council, the Delegate asked the Secretariat to correct the number of WCO Members in Doc. PO0120 and to include the position expressed by Serbia in the Report of the 20th Meeting.

Conclusion

86. The RKC Management Committee took note of the presentations on the Cook Islands' and Tuvalu's experience of accession to the RKC and congratulated them for becoming the 117th and 118th Contracting Parties to the Convention.

VI. DELIVERY OF RKC-RELATED ACTIVITIES: DEVELOPMENTS SINCE THE 19TH RKC MANAGEMENT COMMITTEE MEETING

Doc. PO0121

Introduction

87. The Chairperson introduced this Agenda item and gave the floor to the Secretariat.
88. The WCO Secretariat presented Doc. PO0121 and explained that the WCO regularly conducted a range of support activities related to accession and implementation of the RKC, both at regional and national level. The support requested by WCO Members was provided by accredited experts from Member Customs administrations and by Secretariat staff.
89. The Secretariat then outlined RKC-related technical assistance and capacity building activities delivered by the WCO since the 19th Meeting of the RKC/MC, as well as support requested by Members.
90. During the presentation, the Secretariat underscored the fact that these activities were aimed not only at strengthening the accession process, but also at encouraging implementation of the RKC among WCO Members. The Secretariat highlighted the Regional Workshop held in Saint Lucia from 26 to 30 November 2018 and aimed at enhancing the knowledge of Customs officers in the Caribbean sub-region on the RKC, its accession process, implementation and benefits. Many sub-region Members were not Contracting Parties to the Convention. The Workshop's objective was to raise awareness and deepen understanding of the strategic and operational aspects of the key provisions and standards of the RKC, while assisting WCO Members and some non-WCO Members in the Caribbean region, thanks to financial support provided by Her Majesty's Revenue and Customs (HMRC) Fund and the Caribbean Customs Law Enforcement Council (CCLEC).
91. The above-mentioned Regional Workshop was an opportunity to assist participants in developing the capacity to analyse compatibility of the RKC provisions with national legislation and national practices, in order to support conducting a gap analysis and developing a clear roadmap towards accession to and implementation of the RKC.
92. The Secretariat further indicated that, under the Mercator Programme, numerous activities had also been conducted on other RKC-related topics such as Authorized Economic Operators, Single Window, Transit, Risk Management, Post-Clearance Audit and the implementation of other trade facilitation measures. Finally, the Secretariat informed delegates that, for the WCO 2019/2020 financial year, several capacity building requests related to the RKC had already been received. The delivery of assistance in response to these requests would depend on the availability of funds and the need to hold regional seminars to ensure regional approaches towards the comprehensive review of the RKC.

Summary of discussions

93. The Delegate of the EU appreciated the RKC-related activities delivered since the 19th Meeting of the RKC/MC. She recommended that, in the future, the challenges and solutions be collected during capacity building activities and be shared with Contracting Parties during RKC/MC meetings. Regarding Regional Workshops on the RKC review process, she stated that the EU did agree that this was a good way to raise awareness and receive input from the respective regions, although at this stage of the review process it was considered as premature.

Conclusion

94. The RKC/MC took note of the capacity building activities related to accession to and implementation of the RKC delivered prior to this meeting, and of the activities planned for the current financial year.

VII. UPDATE OF THE RKC ICT GUIDELINES

Doc. PO0123

Introduction

95. The Chairperson introduced this Agenda item and gave the floor to the Secretariat.
96. The WCO Secretariat presented Doc. PO0123 and began by pointing out that, with the strong support of Members, the WCO had developed Guidelines to elaborate, and provide practical guidance on the implementation of the provisions of Chapter 7 of the General Annex to the RKC (known as the "RKC ICT Guidelines"). The intent of the ICT Guidelines of the RKC was to focus the attention of Customs administrations on the impact of ICT on Customs' business processes, and to outline the potential advantages for Customs that would result from the use of ICT, by enhancing their programmes and service delivery.
97. The Secretariat indicated that, under the overall guidance of the RKC/MC, the IMSC was the technical body within the WCO tasked with a regular review of the RKC ICT Guidelines. This review was needed in order to ensure that the Guidelines were kept up-to-date and abreast of new technologies and best practices relating to the development, implementation and management of ICT in Customs administrations.
98. The Secretariat highlighted the fact that the RKC ICT Guidelines had last been updated in 2014 through the IMSC and the PTC, as supporting bodies. Subsequently, in accordance with the provisions of Article 6, paragraph 5 (d) of the RKC, the updated Guidelines had been endorsed by the RKC/MC and published.
99. It was stressed that, since the last update of the RKC ICT Guidelines, a number of new developments in the area of the use of ICT had taken place and, from 2015 to 2019, the WCO had adopted several annual themes that were closely associated with the use of ICT.
100. In 2016, the WCO had launched its Digital Customs initiatives and developed a comprehensive Work Programme that included, among other things: support for implementation of the WTO TFA; promotion of the implementation/consolidation of e-services; promotion of connectivity/interoperability/exchange of information with partner government agencies and other stakeholders; use of ICT in performance measurement

and for enhancement of integrity. In addition, the Work Programme also included monitoring new and emerging technological developments (e.g. 3D Printing, Big Data - Data Mining and Predictive Analytics, Drones and Blockchain) from a Customs perspective and developing related solutions.

101. More specifically, the Secretariat further indicated that “updating the RKC ICT Guidelines” was one of the key activities of the Digital Customs Work Plan, approved by the Policy Commission and the Council in July 2016, and was included in the current Strategic Plan.
102. The Secretariat informed the RKC/MC that the IMSC, at its 76th Meeting in May 2019, had discussed the proposal to initiate the review process and agreed to work on the review/update process based on the schedule proposed in Doc. PO0123, taking into account the suggestions and comments by IMSC delegates. The IMSC had taken note of the reservation by the Delegate of the US in supporting the IMSC initiative, bearing in mind that it might interfere with the ongoing comprehensive review process of the RKC undertaken by the WGRKC.
103. The Secretariat concluded its introduction by stating that the review process would include several activities, such as the collection of proposals, development of the draft text based on proposals, and discussion and refinement of the draft text through the IMSC and other related WCO working bodies.
104. Finally, the Secretariat asked the RKC/MC to take note of and approve the IMSC plan to initiate a review/update process of the RKC ICT Guidelines, as well as to discuss and provide guidance on how the review/update process could be done in an efficient and coordinated manner, based on an indicative timeline suggested by the IMSC.

Summary of discussions

105. The Delegates of Japan, Switzerland, the Netherlands and the EU supported the IMSC initiative to review/update the RKC ICT Guidelines and emphasized the importance of close coordination between the IMSC and the WGRKC to ensure consistency of the work of both working bodies.
106. The Delegate of the EU suggested that the RKC/MC be updated annually on the progress of the IMSC’s work. With that in mind, she suggested inserting an item in the IMSC working schedule related to the progress report on the review work to the 22nd Meeting of the RKC/MC in June 2020. The Delegate of the EU went on to suggest that the RKC/MC consider the best approach for the publication of the outcomes of the work of the IMSC and WGRKC, as the review process of the ICT Guidelines would be concluded prior to the updated version of the RKC and published as soon as it was available. She further noted that in order to make the reviewed instrument as future-proof as possible, references to specific technologies would be best placed in the RKC ICT Guidelines and the Convention should remain as technology-neutral as possible.
107. The Delegate of the US clarified her Administration’s position regarding paragraphs 14 and 15 of Doc. PO0123, stating that while it was correct that the US was concerned about the interaction between the ICT Guidelines review process and the RKC review process, it raised another issue; namely, the ICT review process would follow the same process as the WGRKC. Indications from the document showed that this might be the case, as paragraph 16 stated that the development of a draft text was an element of a review. Taking into account this concern, she went on to say that the

US would continue opposing the proposal, even though the outcome was that this work continued to move forward.

108. The Delegate of the Netherlands reacted to the intervention by the US by stating that, while respecting the US view, it was important to mention that unlike the legal text of the RKC, the ICT Guidelines were of a different nature. They were a non-binding instrument for RKC Contacting Parties and it was not therefore necessary to stop the initiative of reviewing the ICT Guidelines.

Conclusion

109. The RKC Management Committee:
- took note of and supported the IMSC initiative to review/update the RKC ICT Guidelines, taking into consideration the concern of the US and its position to oppose the proposal to review/update the ICT Guidelines;
 - emphasized the need for close coordination amongst the IMSC, WGRKC and RKC/MC in the review/update of the ICT Guidelines; and
 - recommended that the IMSC provide a progress report on the review/update process to the RKC/MC annually.

VIII. ANY OTHER BUSINESS

110. During the adoption of the Agenda, the RKC/MC agreed to discuss two items proposed by the EEC and Australia. The Chairperson introduced this Agenda item and gave the floor to the Delegate of Australia and the Representative of the EEC, respectively.
111. The Delegate of Australia advised the RKC/MC that Australia was introducing changes to the way tobacco could enter into Australia. He explained that starting from 1 July this year, all duties on tobacco would be paid immediately on import into Australia. Tobacco would no longer be permitted to enter into a licensed Customs warehouse. The importation of tobacco into Australia would be prohibited, unless a permit had been issued to the importer by the Australian Government.
112. He further explained that some exemptions to this requirement applied, including for transhipped tobacco that did not enter into Australian home consumption, tobacco imported by diplomats, tobacco imported in accordance with Status of Forces Agreements for sale in a commissary, and a limited number of specified tobacco products.
113. He added that these new measures would be applied across the import and domestic market and were essential to meeting Australia's obligations for reducing tobacco consumption, improving health outcomes for Australians, and combatting the trade in illicit tobacco.
114. Finally, he stated that these changes in national legislation were consistent with the World Health Organization's Framework Convention on Tobacco Control, which committed nations to implementing policies for preventing and reducing tobacco consumption, nicotine addiction and exposure to tobacco smoke. Thus, the Government had passed legislative amendments to implement these measures.

115. He was providing this update to the RKC/MC in the interests of transparency, as Australia was a signatory to Specific Annex D, and specifically Chapter 1 thereof, and he noted this Annex allowed for exemptions for public health measures, which was the case in this instance.
116. The Representative of the EEC noted the importance of the future work on modernization of the RKC ICT Guidelines, saying that this topic was relevant to an issue addressed by the WCO, namely the development of Digital Customs.
117. He added that, to date, several meetings of the Digital Customs Working Group had been held at the EEC. Such work was carried out within the framework of implementation of the Action Plan for the Development of the Single Window Mechanism in the Member States of the EAEU. In order to analyse international experiences and best practices of Customs administrations, experts from the EEC Customs block had turned to WCO developments, as well as to the existing approaches by WCO Members in creating Digital Customs. The results of the analysis had been reflected in the scientific and practical study entitled "Digital Customs. WCO Experience".
118. He went on to draw the attention of the RKC/MC to current issues concerning the development of Digital Customs, the formation of the conceptual apparatus, as well as the need to create WCO model tools.
119. To conclude, he noted the need to determine the competencies and characteristics of electronic, digital and smart Customs, its relationship with e-commerce and the Single Window mechanism, as well as ICT solutions in the framework of optimization (re-engineering) of Customs operations and business processes. In his opinion, certain provisions of the Digital Customs Institute should be reflected in the updated RKC ICT Guidelines.

Conclusion

120. The RKC Management Committee took note of the presentations by the Delegate of Australia and the Representative of the EEC.

IX. ADOPTION OF THE REPORT

121. The RKC Management Committee approved the Report.

X. CLOSING OF THE MEETING

122. After final remarks by the Secretariat and the Chairperson, the Chairperson closed the meeting.

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Actions (Management Committee)	Q3 2018 – Q2 2019		Q3 - Q4 2019			Q1- Q2 2020			Q3 – Q4 2020		Q1 – Q2 2021	
	1 st -4 th WG	20 th MC 17 Jun - 5 th WG 3-6 June	6 th WG 14-18 Oct	21 st MC Nov-	7 th WG 9-13 Dec.	8 th WG 10-14 Feb.	9 th WG 30-3 April	22 nd MC 11-12 Jun - (10 th WG)	WG	23 rd MC WG	WG	24 th MC WG
Refine Work plan	?	?					?	?				
Stakeholder engagements		?	?	?	?	?	?	?	?	?	?	?
Examine legal study	?											
Examine VWG 2015 recommendations	?	?	?									
Examine proposals (concept/components base)	?	?	?									
-Members proposals (concept/components base)												
-Stakeholders proposals												
-Secretariat inputs												
Examine joint proposals			?		?	?						
-Members joint proposals (components base)												
-Members joint proposals												
Review Structure		?	?									
Other horizontal issues		?	?									
Review Definitions					?	?	?					
Review the Body article by article					?	?	?					
Review GA/SAs article by article					?	?	?					
Consolidate proposals						?	?	?	?	?		
Legal Scrubbing												
Review guidelines												
[Regional workshops]												

**INTERVENTION OF THE UNITED STATES: REVISED KYOTO CONVENTION MANAGEMENT
COMMITTEE
17 JUNE
2019**

- We attended the first five meetings of the Working Group on the Comprehensive Review of the Revised Kyoto Convention in order to determine what, if any, role the United States will play in the review process approved by the Policy Commission in June 2018.
 - Our understanding of the process approved by the Policy Commission in June 2018 was that the review would be done as a precursor to decide what new and modern customs concepts should be examined for possible inclusion in the RKC, and second, identify the areas of possible revision. We have observed that this two-step process became one.
 - We believe that the current path of the working group goes well beyond the review of concepts and identification of areas of possible revision, which the Policy Commission endorsed in June 2018. In fact, some of the concepts proposed by Members would fundamentally alter the legal structure of the RKC, far outside of the mandate given by the Policy Commission in June 2018, which we believe will result in even fewer signatories and accessions to the RKC. That narrowing runs counter to the objective of the RKC itself.
 - According to paragraph 16 of the WCO PC paper PR0022E1a, the group “may begin drafting texts with the support of the Secretariat to start text based discussions from 4th Quarter of 2019.” The Secretariat’s characterization of the working group’s process assumed approval of this recommendation by the RKC/MC, and the document still concedes that text drafting is the next step. This is simply a step too far for the United States, and an unacceptable overreach by the Secretariat.
 - Therefore, the United States withdrew from the working group, as it is exceeding its mandate agreed upon at the Policy Commission in June 2018. We will, of course, remain engaged in the RKC Management Committee, given that the current RKC is still in effect. However, as we have stated in the past, and now reiterate, changes to the RKC must follow the amendment process outlined in the convention in Articles 6 and 15. Those articles explain that it is the purview of the Management Committee to recommend amendments to the contracting parties, who may then choose to accept or object to the changes.
 - We are happy to submit these comments to the Secretariat for the Management Committee report.
-