



**World Customs
Organization**

LOOKING BACK ON THE WCO THEME FOR
2020

**CUSTOMS FOSTERING
SUSTAINABILITY FOR
PEOPLE, PROSPERITY AND
THE PLANET**

January 2021



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Foreword

Last year's International Customs Day, celebrated annually by the World Customs Organization (WCO), was dedicated to the theme for 2020: "Customs fostering Sustainability for People, Prosperity and the Planet".

Driven by the mandate to ensure its actions reflected the above-mentioned theme, the WCO Secretariat carried out a number of initiatives throughout 2020 which also served as an opportunity to reflect on Customs' role in ensuring an effective and equitable transition towards a more inclusive, sustainable and greener supply chain. This transition can be achieved through balanced actions with respect to revenue collection, protection of society and facilitation of legal trade. Although these core Customs competencies make a vital contribution to supporting sustainable economic growth and development, Customs' role has been redefined over recent years with even greater stress now being placed on the importance of its contribution to sustainable development.

In order for Customs to support the achievement of the United Nations (UN) 2030 Agenda for Sustainable Development, coordination with other public authorities and the private sector is essential. Enhanced coordination and sharing of data with other public and private stakeholders at borders is one of the key success factors not only for consistent and sustainable policies but also for an effective response to the COVID-19 pandemic and for sustained recovery in the post-pandemic world.

The WCO's ongoing actions to contribute to the attainment of sustainability goals have become even more relevant in the midst of the COVID-19 pandemic, which has drawn attention to the environmental impact of pre-pandemic business and social models and has highlighted the need to bolster the resilience and sustainability of supply chains through harmonized policy responses to interconnected global challenges.

This publication is designed as a look back on the WCO theme for 2020. It is aimed at raising awareness of related WCO initiatives and programmes and of the relevant WCO tools for building Members' capacity to achieve long-term economic, social and environmental goals at the national, regional and global levels.

The WCO has confirmed its ongoing commitment towards sustainability under its theme for 2021: "Customs Bolstering Recovery, Renewal and Resilience for a Sustainable Supply Chain". Collaboration for effective recovery, innovation and technological advances for renewal, and organizational resilience are key aspects that will serve as the catalyst for this year's efforts focused on Customs' role in ensuring resilient and sustainable supply chains.

At a time when trust in governments' effectiveness in tackling pressing global challenges is declining, raising awareness of the impact of Customs action for achieving global sustainable development goals may contribute to the belief that governments can indeed make changes for a better future.



Dr. Kunio Mikuriya
WCO Secretary General

Introduction

Sustainable Development Goals



Source: United Nations.

The UN Sustainable Development Goals (SDGs) are the global blueprint to end poverty, protect the planet and ensure that all people enjoy peace and prosperity by 2030. The UN call for action is aimed at addressing global challenges related to poverty, inequality, environmental degradation, and peace and justice, by coalescing cross-sectoral interventions around 17 multidimensional and interconnected Goals¹, requiring policy integration and coordinated actions at the international and national level.

The role of Customs administrations in supporting the achievement of the SDGs has been discussed in both of the WCO’s high-level governing bodies, the Council and Policy Commission², as well as in two of the key technical committees, the Enforcement Committee and Permanent Technical Committee (PTC)³. By fulfilling their mandate and, at the same time, collectively described in its Strategic Packages (Revenue Package, Economic Competitiveness Package, Compliance and Enforcement Package, and Or-

ganizational Development Package), Customs administrations can directly contribute to the achievement, at the national level, of 13 of the 17 SDGs (Annex hereto) and indirectly contribute to the others (SDGs 2, 4, 6 and 7)⁴.

Although the SDGs constitute the background to WCO activities in the sustainability domain, applying an SDG lens to WCO instruments and tools requires the identification of opportunities for contributing to the SDGs’ implementation, as well as an assessment of the need to further adapt the WCO’s instruments and tools so as to move towards the global targets set.

In order to position the future Performance Measurement Mechanism with respect to Customs’ global impact in terms of sustainability, the Working Group on Performance Measurement included the mapping of performance dimensions against the SDGs in

¹ The proposed goals and targets should be seen as a network, in which the goals are linked through targets referring to multiple goals: https://www.un.org/esa/desa/papers/2015/wp141_2015.pdf

² Policy Commission working document SP0626E on “Customs and the UN 2030 Agenda for Sustainable Development”

³ PTC working documents PC0546E on “SDGs: Environmental sustainability for global supply chains: challenges and implications for Customs control and facilitation” and PC0568E on “How can trade facilitation and Customs contribute to SDGs, especially in managing trans-boundary movements of plastic waste and e-waste?”

⁴ http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/wco-in-brief/sdg2018_pillars.pdf?db=web

the Mechanism's design. This will offer greater clarity about Customs' role in contributing to a sustainable future through its performance.

The inclusion of the SDG perspective across WCO instruments and tools may also require a review of existing strategies to make them "SDG-aware", thus ensuring that their full potential to support the achievement of the relevant SDGs is exploited.

Adoption of the sustainability paradigm for Customs entails framing the relevant policy at the intersection between the economic, environmental and social spheres. Adopting an SDG lens should, in turn, enable Customs strategies to take account of the needs stemming from resource conservation policies, the commitment to "leave no one behind" and new demands raised by responsible business models that include social and environmental outcomes in their profit equation.

The 2020 edition of the UN's World Economic Situation and Prospects (WESP) report points out that as weak global growth makes it harder to achieve the 2030 Agenda and its SDGs, policy-makers are being urged to look beyond promoting gross domestic product (GDP) growth towards investment in projects fostering environmental sustainability and resilient infrastructures, in order to increase economic resilience and cohesion and address structural vulnerabilities. This becomes even more crucial when faced with the risk of losing momentum amid large-scale threats of a downturn.

In line with the call for global partnership and collaborative actions to support the UN's Sustainable Agenda throughout 2020, the WCO endorsed "Customs fostering Sustainability for People, Prosperity and the Planet" as its theme for 2020. Under this banner, the Customs community was invited to discuss and position Customs' role in contributing to a sustainable future in which social, economic, health and environmental needs are at the heart of government and private sector actions.

Against this background, Customs' contribution to sustainability revolves around the SDGs and targets related to "**People**", "**Prosperity**" and the "**Planet**" (Figure. 1).

By using a range of WCO tools for revenue collection, trade facilitation and border control, Customs can play an active role in supporting the achievement of all the UN SDGs, thus striving towards serving People better, ensuring Prosperity and protecting the Planet.

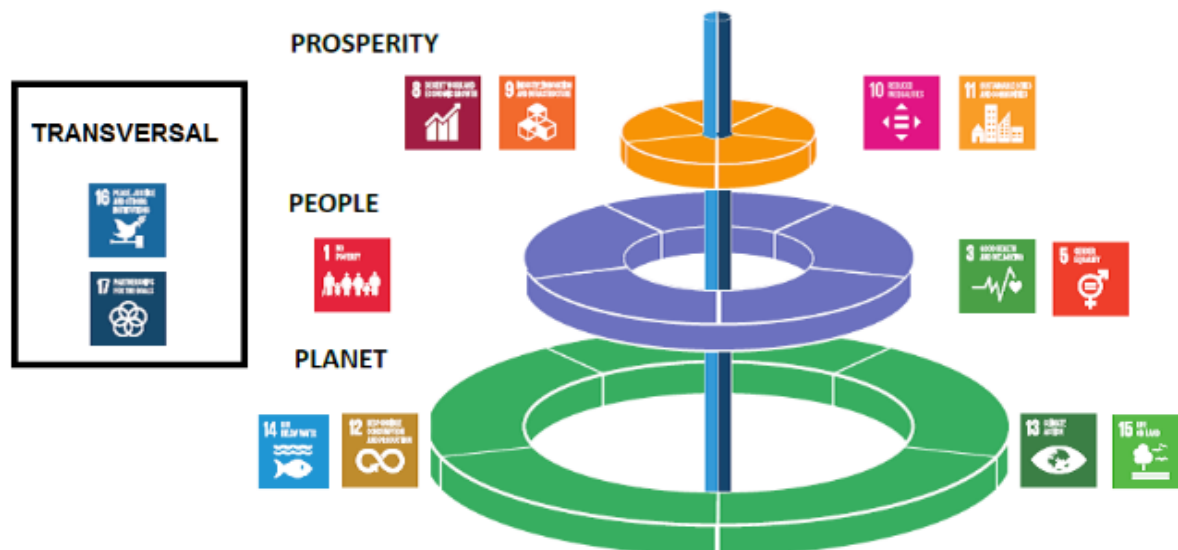
However, the achievement of Prosperity goals requires peace, strong and trustworthy institutions

and solid partnerships. As a result, the transversal SDGs offer vital support in the quest for Prosperity and form another natural focus of the WCO's work.

By way of example, integrity is a prerequisite for the proper functioning of a Customs administration. A lack of integrity in Customs seriously distorts trade and investment opportunities, undermines public trust in the work of government and ultimately jeopardizes the well-being of all citizens. The **WCO Revised Arusha Declaration** is an integrity tool that helps countries comply with their obligations under anti-corruption conventions and meet UN SDG 16, which includes commitments to fight corruption, increase transparency, tackle illicit financial flows and improve access to information. By making changes to Customs' operational and administrative processes, in line with the 10 key factors of the Revised Arusha Declaration, corrupt behaviour is curbed and good governance is promoted, improving the business environment for cross-border trade as a result.

Additionally, emerging technologies are accelerating the use of data analytics to improve the way Customs deals with evolving threats, predicts and manages non-compliance and increases productivity and performance. In this respect, data analytics provide a robust foundation for core Customs' objectives related to revenue collection, border security, trade facilitation and integrity, thus supporting the achievement of the interrelated UN SDGs.

Figure 1: SDGs related to People, Prosperity and the Planet



Source: Adapted from CIFAL Unitar 2018, <https://cifal-flanders.org/cifal-activities/materials/sdg-training-materials/>

Serving People by building safe and secure societies

The SDGs related to “People” (SDGs 1, 3, 5, 16 and 17) address the overarching objective of ending poverty and hunger as well as ensuring that all human beings can fulfil their potential in dignity and equality, in a safe and secure environment.⁵

Customs effectively contributes to poverty and hunger reduction by facilitating global trade flows, which in turn support the creation of employment opportunities and revenue collection.

It is widely recognized that the **WCO’s Revised Kyoto Convention (RKC)** is a flagship instrument fit for multiple purposes. It offers a comprehensive set of modern and efficient Customs procedures to facilitate legitimate trade while conducting Customs controls, thus ensuring fair revenue collection and protection of society. Customs legislation complying with a

range of RKC provisions, such as those on standardization and simplification of Customs procedures, risk management and audit-based control, has been proven to enhance revenue collection and overall national economic growth. This approach directly contributes to supporting countries in their efforts to end hunger and poverty and foster social well-being.

In addition, the **WCO SAFE Framework of Standards (SAFE FoS)** is another leading instrument that supports Member Customs administrations striving to secure the global supply chain, fight crime and ensure compliance with safety standards, while facilitating legitimate trade. The three Pillars of the SAFE FoS, emphasizing partnerships involving Customs-to-Customs, Customs-to-Business and Customs-to-Other Government and Inter Government Agencies in the compliance and security domains, can prove effective in ensuring the seamless movement of goods and means of transport globally, especially through the use of technology including non-intrusive inspection equipment (NII).

Customs plays a key role in enforcing multiple safety and security regulations that protect citizens and

⁵ <https://unfoundation.org/blog/post/the-sustainable-development-goals-in-2019-people-planet-prosperity-in-focus/>

contribute to supply chain integrity and, in so doing, contribute towards the achievement of the UN SDGs. In this context, there is a crucial need to incorporate effective enforcement regimes in Customs' overall strategy and approach.

Enforcement requires Customs to take action against those entities that do not comply with and abuse domestic and international legislation, rules and regulations that govern international supply chains. Customs is the primary enforcement agency at the border and its various actions contribute towards improving the integrity of the supply chain. One of the tactics deployed by Customs is to take criminal action against criminals and, to this end, the **WCO Customs Operational Practices for Enforcement and Seizures (COPES) Programme** continues to support the Organization's Members by sharing best practices and standards in the areas of evidence collection, seizures of criminal assets, criminal investigations and prosecutions. All these core functions of Customs ultimately support the achievement of SDGs aimed at serving People, as illicit trade poses a fundamental risk to the implementation of the SDGs and consequently to sustainability for all. Accordingly, effective enforcement remains a cornerstone of a modern day Customs strategy.

The **Strategic Trade Control Enforcement (STCE) Programme** provides key input to Customs officials and, on a larger scale, to administrations by embedding non-proliferation knowledge and measures into their daily practices. Through the provision of this Programme at the global level, Customs enforcement capabilities in this field continue to support efforts to curb the spread of weapons of mass destruction and, in so doing, contribute to the SDG aimed at protecting societies from terrorist attacks.

Customs administrations are promoting the use of advance passenger data, in the form of **Advance Passenger Information (API)** and **Passenger Name Record (PNR)**, to address global terrorism and serious organized crime while simultaneously facilitating travel. During the current COVID-19 pandemic, advance passenger data has been used to support contact tracing and contactless procedures for international travel.

The **WCO Customs Risk Management Compendium** includes several documents covering organizational and operational aspects of risk management in order to ensure optimum levels of trade facilitation while enhancing risk-based selectivity and compliance. The **WCO Cargo Targeting System** facilitates the practical implementation of this approach by Customs.

Criminals have attempted to use the COVID-19 pandemic to exploit potential vulnerabilities in Customs controls. Environmentally-sensitive commodities regulated through various **Multilateral Environmental Agreements** (such as the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal; Montreal Protocol on Substances that Deplete the Ozone Layer; Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES); Minamata Convention on Mercury; Cartagena Protocol on Biosafety to the Convention on Biological Diversity, etc.) are frequently and illegally moved between jurisdictions in contravention of prevailing laws, and Customs rules and procedures. In this context, the application of the **Compliance and Enforcement Package** is instrumental in ensuring the facilitation of legal trade while providing a safe and secure environment for citizens.

Revenue fraud, perpetrated through the smuggling of excise goods (tobacco, alcohol, fuel and other refined petroleum products, etc.), other high-value goods (precious metals and gemstones) and through commercial fraud activities (undervaluation, overvaluation, misclassification, misdeclaration of origin, drawback fraud, etc.), is not only an area of constant concern for developing countries but also greatly affects developed countries. It causes significant damage not only in the form of revenue leakage but also by hampering the economic competitiveness of compliant traders. In response to WCO Members' requests for capacity building to counter problems related to revenue fraud, the WCO has produced a number of tools such as **Technical Materials on Commercial Fraud, Guidelines for Post-Clearance Audit, and Guidelines for Strengthening Cooperation and the Exchanging of Information between Customs and Tax Authorities at the National Level** and the **Customs-Police Cooperation Handbook**. It has also created a closed expert group, **TobaccoNET**, as a platform for combating illicit trade in tobacco products and for information- and intelligence-sharing in this domain, as well as devising a short-term, regional and non-commodity specific operation to combat cross-border smuggling, known as **Operation LYNX**, with the primary purpose of increasing the volume of spontaneous intelligence- and information-sharing.

The spread of drug trafficking through international trade undermines efforts by the Customs community in the area of trade facilitation. The fight against drug trafficking is at the core of the WCO's activities, facilitated through capacity building and information-sharing projects and programmes. In partnership with other international organizations, the

WCO Drugs and Precursors Programme provides practical support to the Organization's Members through the **Container Control Programme** (sea and air cargo), **AIRCOP Project** (targeting high-risk airline passengers) and **Colibri Project** (general aviation monitoring and control). In collaboration with its partners, the WCO is intensifying controls on synthetic drugs and precursors trafficked in express freight and continues to develop advanced techniques for the deployment of detector dogs.

Cooperation among Customs administrations and with competent law enforcement entities in identifying and tackling illicit goods is a crucial element of a holistic risk management approach which leads to reduced yet risk-focused controls and, as a result, swift clearance procedures for legitimate traders. Initiatives such as the **AIRCOP Project** promote cooperation between border control authorities and seek to incorporate information and intelligence supplied by these entities in the risk management process. This concept leads to improved inter-agency cooperation, enhanced risk assessment and, as a corollary, better results with less interference in the movement of passengers and cargo.

The activities of the **Security Programme** actively aim to reduce violence and improve the security situation within countries by restricting the illicit trade in **small arms and light weapons (SALW) and improvised explosive device (IED)** precursors which are drivers of violence around the world.

As outlined in the SDGs, the rate of intentional homicides per 100,000 population has increased in recent years. Many of these homicides are carried out using illicitly obtained weapons. Furthermore, SALW are being used both by extremist groups and organized criminal groups and, as a result, are a threat to the security, stability and wealth of countries and regions. The illicit use of SALW has also been found to disproportionately affect women and children. The WCO SALW Programme provides awareness-raising and training for Customs administrations to assist in the detection of illicit SALW at borders.

The WCO **Security Programme** also supports the reduction of armed conflict through its Programme Global Shield (PGS) activities. These activities are aimed at reducing the threat from IEDs by monitoring the movement of the 13 most commonly-used chemical precursors and other materials involved in the manufacture of IEDs. PGS enables Customs to set up effective enforcement regimes to protect their citizens and safeguard international supply chains.

The **UNODC-WCO Container Control Programme (CCP)** serves as an example of what Customs and other law enforcement agencies can achieve when targeting illicit trade at operational level and by joining forces to address the challenges posed by all types of cross-border crime in the cargo sector. The Programme, designed to establish sustainable and intelligent Customs enforcement capabilities in key seaports and airports, incorporates numerous SAFE FoS recommendations and international best practices on risk management and profiling, whilst maintaining an adequate level of trade facilitation. Following implementation in more than 60 countries worldwide, the Programme has demonstrated its potential in meeting the SDG goals for the benefit of People and the Planet.

In order to protect the public against counterfeit/illicit medicines and other medical supplies and equipment associated with the COVID-19 pandemic, the WCO launched **Operation STOP**. Some 99 WCO Members as well as the Organization's Regional Intelligence Liaison Offices (RILOs) participated in this Operation, supported by the United Nations Office on Drugs and Crime (UNODC), INTERPOL, Europol and the European Anti-Fraud Office (OLAF). The Operation was aimed at stemming the significant increase in trafficking of medicines and medical supplies associated with the COVID-19 pandemic.

Comprehensive data analysis is unquestionably a key component supporting effective and efficient Customs enforcement activities. The information captured in the **WCO Illicit Trade Report (ITR)** provides crucial insight into occurrences of illicit trade, thereby assisting Customs administrations to understand trends and patterns and make well-informed decisions to secure cross-border trade. The ITR is an annual publication offering a comprehensive study of illicit trade flows through an in-depth analysis of seizure data and case studies voluntarily submitted by WCO Member Customs administrations worldwide.

Of particular importance for enforcement activities as well as for the accomplishment of the SDG targets is the identification of sensitive commodities at borders. The key tool for identifying and classifying goods globally is the **Harmonized System (HS)**. Work on the HS relating to the SDGs is ongoing over several years, as changes to the HS are made during five-year cycles. Last year, the focus was on preparing the materials for the upcoming HS 2022 edition, comprising improvements to support the SDGs, as well as working on the HS 2027 review cycle amendments. Multiple changes are included in the HS 2022 in support of the SDGs focused on "People". Some highlights

include provisions for diagnostic kits for Zika virus and other diseases spread by *Aedes* genus mosquitos, blinded clinical trial kits, cell cultures and cellular therapy products. Such changes help simplify trade in important health and health research-related goods and assist governments to monitor and facilitate such trade. The HS 2022 also introduces new provisions identified by the Food and Agriculture Organization (FAO) as important for monitoring global and regional food security, as well as more precise classifications for explosive goods, various dual use items and a range of other products that impact the health and safety of People.

The **WCO Harmonized System (HS) Convention** is one of the most prominent and long-standing universal standards for boosting global trade and dismantling trade barriers. It has a truly global reach, with more than 200 countries and economies using the HS as a basis for their Customs tariffs and for the collection of international trade statistics, and with over 98% of the global trade in goods classified in terms of the HS. The HS is widely recognized as the common language of international trade, reducing barriers between nations and contributing to the smooth flow of legitimate trade. It has also played a vital role during the COVID-19 pandemic and other crises by facilitating and minimizing disruption to cross-border trade in goods, particularly essential goods such as medicines, food and energy, as well as by combating the trade in fake medicines, etc.

Against the current global background of the COVID-19 pandemic, WCO instruments and tools such as **Chapter 5 (Relief Consignments) of Specific Annex J to the RKC; the Framework of Standards (FoS) on Cross-Border E-Commerce;** and the **Resolution of the Customs Co-operation Council on the Role of Customs in Natural Disaster Relief** have proven to be even more relevant in helping Members protect People while ensuring supply chain continuity. This underscores the importance of focusing greater resources on capacity building in the humanitarian area and of ensuring risk preparedness and coordinated responses. In particular, the promotion and implementation of the FoS on Cross-Border E-Commerce play a vital role in strengthening appropriate regulatory responses by Customs to the extraordinary volume and dynamism of E-Commerce during the COVID-19 crisis.

When natural disasters occur, cross-border trade rules applicable to consignments containing humanitarian assistance - particularly for highly regulated items such as foodstuffs, medication, medical equipment, vehicles and telecommunications - are complicated by the vital need for speed, the unfamiliarity of

some donors with local rules, and disruption to normal procedures. In this context, the implementation of national/regional **Single Window** solutions could potentially contribute to ensuring transparency of the regulatory framework and efficient cooperation among all the stakeholders involved.

Another example relating to protection of People, namely the **Convention on Temporary Admission** (widely known as the Istanbul Convention), contains facilitation measures for the temporary admission of goods and equipment imported for humanitarian purposes.

The growing volume of trade, introduction of new trade requirements, ever-changing concept of border management and emerging security threats place a strain on Customs administrations. Customs administrations' human resources have a significant impact on the effectiveness of service delivery. Human resilience and well-being in the workplace are becoming ever more important, as Customs leaders acknowledge the link between content, safe and healthy staff and an organization's performance and sustainable development. Given the major challenges that face Customs administrations, coupled with the impact of the COVID-19 pandemic, traditional leadership is no longer valid and Customs administrations are increasingly being called upon to develop a human-centric leadership culture.

The current crisis has transformed employment rules and changed the principles underpinning the relationship between staff and management. Today's employment agreements should focus on positively impacting the well-being of staff while honing their skills. Organizations should offer employees more flexibility, thereby creating common interests and goals as well as building deeper connections. Changing trends in the work environment reflect a marked acceleration in new forms of working in which traditional and complex structures must give way to agile and simplified structures. Moving forward, a human-centric (Humanistic) approach to the workplace that focuses on staff experience and care will become the norm in order to maintain an organization's reputation and win stakeholders' trust and loyalty.

Customs administrations foster sustainability by building safe and secure societies. In order to perform this important and challenging task, Custom officers require ongoing education and training, especially in this new era of emerging technologies. They also need to keep abreast of trends in the global trade environment. In this regard, the WCO builds the capacities of Customs administrations by developing highly educated, knowledgeable, skilful and professional staff to carry out sustainable Customs

reforms and modernization. It also ensures equal access to Customs training by offering a comprehensive range of e-learning courses and the possibility to participate in global and regional training workshops through the **WCO Customs Learning and Knowledge Community (CLiKC!) platform**. The WCO's extremely valuable training materials and a wealth of useful information are available in many different languages.

By developing specific e-learning courses tailored to the needs of external supply chain stakeholders and other international trade professionals, vocational training via the **WCO Academy** promotes active dissemination of information and knowledge related to WCO standards, tools and instruments to a wider audience and supports activities aimed at sharing this information and knowledge worldwide.

In addition, raising the awareness of, offering training to and sharing knowledge with the trading community and society are critical if Customs wishes to partner with legitimate businesses that strive to be compliant but lack the overall knowledge to this end. **The WCO/JICA Master Trainer Programme (MTP)** contributes to enhanced cooperation and mutual understanding between Customs and business by means of training events delivered by local Customs trainers. It uses materials developed through the Programme, thus tackling the unique issues and challenges faced and contributing to achieving the SDGs in partnership with business.

By proactively implementing gender responsive and inclusive measures in line with the **WCO Gender Equality Organizational Assessment Tool (GEOAT)**, Customs administrations can improve their services, ensuring that these meet the diverse needs of the public and different stakeholders. The GEOAT makes reference to sexual harassment and gender-based violence and encourages Customs to ensure safety at borders by providing sufficient infrastructure, developing reporting mechanisms and also assessing staff safety, acknowledging that the needs may be different for female Customs officers and stakeholders (building safe and secure societies). To ensure that the Customs policies in place are inclusive, encompassing not only women traders but also small and medium-sized enterprises (SMEs) in general and minority groups to maintain a balanced diversity perspective, it is important to engage with a diverse

range of stakeholders and be able to reach out in different languages and to individuals with a disability, individuals who are illiterate, etc. Several references can be found to this end in the GEOAT.

Ensuring Prosperity by reducing trade barriers to create inclusive societies

The SDGs related to "Prosperity" (SDGs 8, 9, 10, 11, 16 and 17) aim to "ensure that all human beings can enjoy prosperous and fulfilling lives and that economic, social, and technological progress occurs in harmony with nature".⁶

International trade plays a significant role in supporting prosperous, sustainable and resilient societies and economies.

Data collected from the last WCO **Single Window Survey** in 2019 confirms that Single Window Environments (SWEs) are still deemed one of key enablers for trade facilitation. The role of Customs administrations in SWEs also involves leading or co-leading initiatives and therefore playing a specific role in **Coordinated Border Management (CBM)** and influencing the enactment and operationalization of consistent policies.

Digital Customs is well recognized as a key enabler for reducing information asymmetries, procedural complexities, discretionary powers and physical interactions with economic operators. This, in turn, has a positive effect by reducing indirect trade costs and inefficiencies as well as removing incentives for corruption.

This approach can be implemented through harmonized and standardized electronic data based on international standards such as the **WCO Data Model**, as well as enhanced pre-arrival risk management.⁷ Data standardization across supply chain processes also enables visibility, traceability and predictability of cross-border trade, while at the same time ensuring data quality and accuracy.

The implementation of the **RKC** provisions, the **SAFE FoS**, the **FoS on Cross-Border E-Commerce** and other

⁶ <https://unfoundation.org/blog/post/the-sustainable-development-goals-in-2019-people-planet-prosperity-in-focus/>

⁷ <https://unnext.unescap.org/content/un-global-survey-digital-and-sustainable-trade-facilitation-2019>

international instruments and tools such as the World Trade Organization (WTO) Trade Facilitation Agreement (TFA) assists Customs administrations in harmonizing and modernizing their procedures and operations. As a result, Customs can reduce the time and cost of moving licit goods across borders and stimulate legal trade activities, thus increasing income and employment, promoting national and foreign investment and expanding the connectivity of micro-, small- and medium-sized enterprises (MSMEs) to global value chains.

The **Mercator Programme**, launched in June 2014, is a flagship WCO initiative supporting the Organization's Members worldwide with implementation of trade facilitation measures, and particularly those associated with the WTO TFA, expeditiously and in a harmonized manner through the application of WCO tools and instruments. The Programme provides tailor-made support and acts as an important vehicle for coordinating the needs and priorities of all concerned stakeholders. The second edition of the Mercator Programme Report was published in November 2020. It highlights some common implementation challenges and outlines how the Programme is assisting Members in providing tailor-made solutions. The Report also includes a series of descriptive case studies that demonstrate the connection between the TFA and the real-world application of WCO instruments that are already delivering tangible results in many Member administrations. The production of the Mercator Programme Report is based on an understanding of the importance of documenting the work of the WCO and its Members in implementing the TFA. It is engaging and reflects the uniqueness of the WCO and its position as the global centre of excellence in Customs matters. It also demonstrates the "how-to" approach that helps further develop the peer-to-peer relationships within the global Customs community that define the WCO.

Continued vigorous efforts are being made by the WCO to support its Members with the implementation of **Advance Ruling (AR) systems** according to the standards enshrined in Article 3 of the TFA, with a view to making international trade more certain and predictable. The WCO and WTO standards in that area have been harmonized in the form of technical guidelines, and technical assistance is provided to Members wishing to move forward with the implementation of AR systems.

Furthermore, by taking strong action against commercial fraud and tax evasion, Customs also ensures that national governments are not deprived of critical revenues necessary to fund public infrastructure and services.

Two areas posing a high risk to countries' revenues are Illicit Financial Flows (IFFs) and revenue fraud.

As a result of a collaborative effort between the WCO and the Egmont Group of Financial Intelligence Units, in March 2020 the WCO launched the "**Customs - FIU Cooperation Handbook**", serving both as a reference document and as a tool for Customs and Financial Intelligence Units (FIUs) in the fight against money laundering and terrorism financing activities.

Strong partnerships between the WCO and other international organizations have proven important in the WCO's work with its Members to combat these types of crime. Technical support with the **valuation, classification and origin assessment** of goods is also essential in this domain. Highly technical and legally complex issues in valuation, classification and origin are often exploited as vehicles for IFFs and revenue fraud. Assistance to Members with the implementation and use of the WTO Agreement on Customs Valuation is a high priority for supporting the collection of essential revenues for countries. This also increases the transparency and integrity of valuation procedures, in turn supporting the transversal issues covered by SDG 16. Coordination between Customs and Taxation agencies on valuation, especially in relation to profit shifting and transfer pricing, has also been an area of WCO work in 2020.

Revenue fraud is one field where the application of data analytics as promoted by the **WCO BACUDA** project may provide major benefits. The WCO BACUDA project was launched in September 2019 as a collaborative research platform focused on data analytics. The project brings together Customs officials responsible for risk management, statistics and IT systems, as well as professional economists and data scientists with an academic background in computer science. The project's name is an acronym which stands for "BAnd of CUstoms Data Analysts". It is also a Korean word that means "to change". Indeed, the aim of the project is to help Customs administrations embrace analytical tools and methodologies by providing them with data analytics algorithms in open-source languages and facilitating change management throughout the administration.

Apart from the direct impact in terms of making trade faster, easier and cheaper, trade facilitation reforms are also positive steps towards human, enterprise and institutional development. They help small traders, often women, enter the formal sector, make economic activities more transparent and accountable, promote good governance, generate better quality employment, strengthen information tech-

nology capabilities and generally modernize societies by bringing about benefits related to administrative efficiency.

One of the tools often used to assist the promotion of trade from least developed countries is origin-specific trade measures. The ability of MSMEs to access these measures appropriately is affected by the ease of compliance with and clarity of origin requirements. The WCO provides technical support and develops and updates various tools, such as the update of the **Comparative Study on Certification of Origin** in 2020, to increase the uptake of available measures and help countries continue to improve their measures.

Countries with greater institutional capacity, higher trade volumes and greater financial resources are in a better position to invest in reforms that make trade faster, easier and more transparent, while developing countries that invest in programmes to modernize Customs administrations and trade procedures may reap the benefits of increased trade, revenue collection and institutional development. Accordingly, there are a number of potential virtuous circles.

Prudent policy strategies are needed to ensure even distribution of the costs and benefits between and within the different players, also taking into account the need to ensure inclusive growth.

The **EU-WCO Programme for HS in Africa** has been working to support various stakeholders in Africa towards coordinated implementation and uniform application of one of the fundamental trade facilitation instruments, namely the HS Convention. This Programme promotes more efficient, transparent and simplified trade within and to/from continental Africa. The Programme exceeded expectations in its first year and offered extensive technical assistance and support to countries seeking to improve their HS implementation, including implementation of HS Advance Rulings.

A specific point to note is that the **HS 2022** specifically targets SDG 11.4 with respect to the world's cultural and natural heritage. The first significant changes to Chapter 97 of the HS were made to refine the classification of cultural and natural heritage goods, including the addition of age specifications. These changes were made to enable better targeting of compliance efforts to ensure that shipments of such goods have valid documentation, with a view to enhancing the safeguarding of the world's heritage.

In terms of protecting cultural heritage, the **WCO Cultural Heritage Programme** is encouraging effective cooperation and partnership with other international organizations and law enforcement agencies, such as the International Council of Museums (ICOM), the United Nations Educational, Scientific and Cultural Organization (UNESCO) and INTERPOL. Efforts are aimed at exchanging information and preventing illegal trade in cultural heritage. To accomplish this mission, the WCO relies on the competencies and day-to-day efforts of Member Customs administrations, as well as on its RILO network.

An example of these cooperative efforts is the Customs Enforcement Network Communication Platform (CENcomm) application for electronic information exchange, codenamed **ARCHEO**, managed by the WCO. In addition, the WCO Prevention of Illicit Trafficking of Cultural Heritage (PITCH) training and operations ensure preparedness of Customs officers in the cultural heritage field, often requiring long periods of investigation and the restitution of stolen objects, as well as continuously focusing a spotlight on trafficking from countries affected by war and instability. As proof of their commitment to protect cultural heritage, the WCO and INTERPOL led the global Customs-Police **Operation ATHENA II**, in synchronization with the Europe-focused Operation PANDORA IV. The Operation spanned 103 countries and resulted in more than 19,000 archaeological artefacts and other artworks being recovered.

A thorough and robust risk management strategy that also focuses on integrating electronic pre-arrival information on passengers and goods is essential for effective trade facilitation and enforcement of prohibitions and restrictions in cross-border trade, where required. Several documents in the **WCO Risk Management Compendium** also serve this purpose.

Protecting the Planet and ensuring its sustainability for future generations

The SDGs related to the "Planet" (SDGs 12, 13, 14, 15, 16 and 17) address the overarching objective of

protecting the Planet “so it can support the needs of the present and future generations”.⁸

Customs administrations contribute to the fight against climate change and to ensuring greater environmental sustainability by supporting effective implementation of various **Multilateral Environmental Agreements (MEAs)**⁹, whose objectives include addressing the illicit trade in hazardous waste and ozone-depleting substances, combating the illicit trade in endangered species, and preventing the spread of plant and animal diseases, as well as of invasive alien species.

This work is supported by extensive additions to the **HS 2022** for substances regulated under the Kigali Amendments to the Montreal Protocol. The changes to the HS 2022 go further by also including specific provisions for mixtures that contain substances regulated under the Montreal Protocol. This approach is designed to support governments with meeting their obligations by simplifying the identification of legally-traded goods at the border. In addition, hazardous chemicals recently added to the substances controlled under the Rotterdam Convention are named specifically in the HS 2022 to assist with their identification at borders.

Within the framework of CBM, application of the Guidelines included in the WCO Customs **Risk Management Compendium** as well as other related Recommendations¹⁰ may enable Customs administrations to play a key role in addressing the risks that cross-border trade could pose to the environment.

Fast Customs clearance times and efficient border management contribute to increasing the efficiency of green supply chains. Green supply chain management is considered an environmental innovation integrating environmental thinking into supply chain management. It is aimed at minimizing or eliminating waste, including hazardous waste, along the supply chain.¹¹ In this domain, the role of Customs in

controlling and, at the same time, facilitating green supply chains would go beyond its enforcement function at the border.

In particular, **plastic and e-waste** have recently attracted a great deal of attention in international forums, especially with reference to the environmental crisis brought about by importations of illegal waste. Customs administrations are experiencing increasing pressure to shape feasible solutions that ensure compliant waste importation, while promoting export controls on waste. In this context, the sharing of information on licences and relevant documents for waste shipments by Customs and environmental authorities, via a SWE, could be one solution for enhancing collaborative efforts to control the transboundary movement of waste.

In relation to **e-waste**, the **HS 2022** makes provision for the separate classification of e-waste at the global HS level for the very first time. This will create an unprecedented level of transparency with regard to legal global trade in e-waste as countries implement the HS 2022 and start reporting on trade in e-waste via international classification codes. Furthermore, the WCO, through its Tariff and Trade Affairs Directorate, will be working with Members on developing specific HS codes in support of plastic waste management for the 2027 Edition of the HS.

Motivated by the need to investigate waste control at borders from a Customs perspective, in December 2020 the WCO published a research paper titled **“Current situation, analysis and observations on waste control at borders by Customs”** in order to shed light on aspects related to the facilitation of legitimate trade, while placing greater emphasis on combating the illicit waste trade.¹²

Additionally, the WCO Secretariat, through its **Environment Programme (EP)** in the Enforcement and Compliance Sub-Directorate, is a member of the re-

⁸ <https://unfoundation.org/blog/post/the-sustainable-development-goals-in-2019-people-planet-prosperity-in-focus/>

⁹ The main MEAs comprising international trade-related provisions are the following: “Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal”, “Cartagena Protocol on Biosafety to the Convention on Biological Diversity”, “Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)”, “Montreal Protocol on Substances that Deplete the Ozone Layer”, “Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade”, and “Stockholm Convention on Persistent Organic Pollutants”.

¹⁰ For example, Recommendation concerning Actions Against Cross-Border Environmental Offences.

¹¹ Green supply chain management, environmental collaboration and sustainability performance. In *Procedia CIRP* (Vol. 26, pp. 695–699). Elsevier B.V. <https://doi.org/10.1016/j.procir.2014.07.035>.

¹² Kenji Omi (December 2020) Research Paper No. 50 “Current situation, analysis and observations on waste control at borders by Customs” http://www.wcoomd.org/-/media/wco/public/global/pdf/topics/research/research-paper-series/50_waste_control_at_borders_by_customs_omi_en.pdf?la=en

cently formed **Plastic Waste Partnership (PWP)** under the auspices of the Basel Convention. The WCO EP played an instrumental role during the establishment of the PWP and is now leading the efforts of a sub-group in preparing an enforcement practice guide for the PWP. The role of the Customs community is central to the discussions on this matter. The EP continues to work with PWP members on the development of a plastic waste enforcement guide. Any WCO Member wishing to contribute to this work is invited to contact the EP.

The **Asia Pacific Plastic Waste Border Management Project**, implemented under the auspices of the Green Customs Initiative, is aimed at strengthening the capacity of Customs administrations to mitigate and appropriately respond to environmental threats in the Asia/Pacific region. Particular focus is placed on the implementation of the Basel Convention, and specifically on matters related to plastic waste and the illegal shipment thereof. The Project is anchored within the EP, with three Asia/Pacific countries identified as beneficiaries.

Through its EP, the WCO has joined the **Basel Convention's Environmental Network for Optimizing Regulatory Compliance on Illegal Traffic (ENFORCE)**. The mission of ENFORCE is, by means of a network of relevant experts, to promote Parties' compliance with the provisions of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal pertaining to preventing and combating illegal traffic in hazardous wastes and other wastes through better implementation and enforcement of national law. The Network aims to bring together existing resources and enhance cooperation and coordination between relevant entities, with a specific mandate to deliver capacity-building activities and tools on preventing and combating illegal trafficking.

By becoming a member of **ENFORCE** in 2020, the EP has consolidated WCO efforts to combat illegal traffic in hazardous wastes. As a member of ENFORCE, various initiatives will be implemented in cooperation with other ENFORCE partners, subject to funding. These will include technical and enforcement capacity building and training, as well as the planning and execution of small-scale enforcement operations.

Operation DEMETER VI, which focused on thwarting transboundary shipments of illegal waste and ozone-depleting substances, was also set in motion through the EP. In their capacity as the principal regulatory border agency, Customs administrations around the world are mandated to monitor and control cross-border movements of environmentally sensitive

commodities (ESCs), and ensure compliance with trade-related provisions stipulated by MEAs. These MEAs include the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal, and the Montreal Protocol on Substances that Deplete the Ozone Layer.

Various partners rallied in support of Operation DEMETER VI, with 73 Customs administrations joining forces. The WCO Secretariat, the RILOs for Asia/Pacific and Western Europe, and China Customs all played leading roles in the Operation, establishing the Operational Coordination Unit in the Asia/Pacific RILO based in Seoul, Republic of Korea. OLAF also supported the Operation by assisting WCO Members with enhanced information on risks.

Almost 99,000 tonnes of waste and an additional 78,000 pieces of waste materials (not weighed), as well as approximately 42 tonnes of substances controlled by the Montreal Protocol were seized during the Operation. Five countries reported most of the seizures of waste products, namely Belgium, Canada, China, Poland and Denmark, while most of the seizures of substances controlled by the Montreal Protocol were performed in Bulgaria, Croatia, Denmark and Poland.

The WCO, through its EP, is a member of the International Consortium on Combating Wildlife Crime (ICCWC). The ICCWC is a collaborative effort by five intergovernmental organizations working to offer coordinated support to national wildlife law enforcement agencies and to sub-regional and regional networks that, on a daily basis, act in defence of natural resources. Under the auspices of the ICCWC, various training and enforcement activities in support of Customs administrations have been undertaken to address enforcement-related risks along the entire supply chain.

Under the EP's **INAMA Project**, a risk management project was instituted regarding illegal wildlife trade in three key countries in Africa and Asia. Furthermore, enforcement activities in 13 countries have been linked together, thus considerably strengthening Customs' capacity to contribute to sustainability.

The WCO, in collaboration with INTERPOL, jointly organized **Operation THUNDER 2020**: a global enforcement operation targeting the illegal trade in wildlife and timber, conducted from 14 September to 11 October 2020. The Operation aimed to disrupt and dismantle the criminal networks behind illegal wildlife trade (IWT). This includes trade in protected species of fauna and flora regulated under the CITES Convention. The focus of this intelligence-led Operation tar-

getting specific criminal groups was to integrate enforcement activities across various international organizations and their members, by conducting seizures and making arrests, followed through by investigations and subsequent prosecutions.

In preparation for Operation THUNDER 2020, aimed at combating illegal trade in wildlife and forestry products, a total of 36 webinars were delivered and 97 frontline Customs officers in 26 beneficiary countries received training.

Some 103 countries participated in Operation Thunder 2020, including 65 Customs administrations. Preliminary results show that 2,082 seizures of wildlife and forestry products were made and 699 offenders apprehended.

Furthermore, to simplify and modernize procedures, improvements to the **CEN** Fauna- and Flora-related commodities were made, and include an update of the list of species protected under CITES and the addition of more fields to the seizure reporting form to facilitate data input. In addition, the mapping of Fauna and Flora historical data is under way.

Additionally, Customs, together with other border agencies, has a mandate to facilitate “perishable shipments” (Article 7.9 of the TFA) to prevent avoidable loss or deterioration of perishable goods, and to ensure that all regulatory requirements have been met.

Conclusions

The COVID-19 crisis is likely to have long-lasting effects on People, Prosperity and the Planet.

The pandemic’s long shadows may fall on several fields requiring an appropriate regulatory response before longer-term effects take root.

One of these fields is **E-Commerce**, in which the experiences emerging from the COVID-19 crisis could provide a further incentive to promote certainty, predictability, transparency, safety, security and efficiency in the E-Commerce supply chain.

Another field is **regional integration**, which is emerging as a growth determinant and critical factor for ensuring economic recovery in the post-COVID era. In this context, connectivity, interoperability, strengthened Customs-to-Customs cooperation and international cooperation mechanisms are becoming

ing crucial, along with the harmonization and simplification of Customs procedures for trade facilitation purposes.

A third field is related to the urgent need to move towards **Digital Customs**, as the COVID-19 crisis has highlighted some of the positive outcomes of paperless trade and teleworking not only as a business continuity solution but also in terms of a temporary reduction in daily global CO2 emissions. Leveraging digitalization as a response to the COVID-19 crisis has also proven that the use of available technologies is a crucial factor for ensuring efficient CBM mechanisms and maximizing social distancing to protect People during a pandemic.

A fourth field concerns attitudes towards uncertainty, as well as the perception of vulnerability towards threats and the need to tackle **risks** in a systematic manner throughout organizations.

In this framework, enhanced risk management as well as **collaboration** and data-sharing with public and private stakeholders at borders are key factors not only for consistent responses and sustainable policies but also in the interests of business continuity and appropriate risk management in the post-pandemic world.

In this respect, the WCO CBM approach as well as the three-pillar strategy of the WCO SAFE FoS are increasingly relevant, paving the way for Customs-to-Customs network arrangements, Customs-to-Business partnerships and Customs-to-Other Government Agencies cooperation.

The WCO Customs Environmental Scan 2019 highlighted the fact that the spread of COVID-19 and the much-needed internationally coordinated responses clearly demonstrate that global crises require global answers.

To this end, the WCO will pursue and strengthen its partnerships with other international organizations on very tangible aspects of operational coordination following the positive developments already noted with, for instance, the UNODC in the context of the CCP.

In a scenario marked by global Interconnections and unpredictable patterns of risk transmission, coupling sustainability and resilience could prove to be an enabling factor for an appropriate systemic response to and recovery from crises. Against this background, the WCO remains strongly committed to tackling sustainability-related challenges, selecting as its theme for 2021: “Customs Bolstering Recovery, Renewal and Resilience for a sustainable supply chain”.




Previous initiatives have contributed towards the WCO's commitment to sustainability goals, which began more than a decade ago with the WCO's theme for the year 2009: "Customs and the Environment: protecting our natural heritage" and was borne out by the theme chosen for 2018: "A secure business environment for economic development".

The theme selected for 2021 is a continuation of the 2020 focus on sustainability and is set against the contextual challenges related to business continuity and COVID-19 responses. To this end, focus is being placed on collaboration for Recovery, innovation and

technological progress for Renewal, and Resilience for capacity building. These topics have been selected as key aspects to act as the catalyst for this year's efforts concerning Customs' role in resilient and sustainable supply chains.


When embarking on this endeavour, Customs performance can and should be linked to high-level goals and should help build a more resilient, innovative and sustainable future.




Annex - List of Customs-relevant Sustainable Development Goals and Associated Targets


PEOPLE	
SDGs	Associated Targets
 <p>1 NO POVERTY</p>	1.b Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions;
	1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance;
	1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters;
 <p>3 GOOD HEALTH AND WELL-BEING</p>	3.b Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all;
	3.d Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks,
	3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol; 3.a Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate;
	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination;
 <p>5 GENDER EQUALITY</p>	5.b Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women;
	5.1 End all forms of discrimination against all women and girls everywhere;
	5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life;



PROSPERITY

SDGs	Associated Targets
 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>	<p>8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors;</p> <p>8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services;</p> <p>8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10 Year Framework of Programmes on Sustainable Consumption and Production;</p>
 <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>	<p>9.b Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities;</p> <p>9.c Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020;</p> <p>9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans- border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all. Indicator 9.1.2 Passenger and freight volumes, by mode of transport;</p> <p>9.2: Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries;</p> <p>9.3 Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets;</p> <p>9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities;</p>
 <p>10 REDUCED INEQUALITIES</p>	<p>10.7 Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies;</p>

	<p>11.b By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015–2030, holistic disaster risk management at all levels;</p>
	<p>11.4 Strengthen efforts to protect and safeguard the world’s cultural and natural heritage;</p>

PLANET	
SDGs	Associated Targets
	<p>12.2 By 2030, achieve the sustainable management and efficient use of natural resources; Indicator 12.2.1: Material footprint, material footprint per capita, and material footprint per GDP;</p>
	<p>12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment;</p>
	<p>13.b Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing States, including focusing on women, youth and local and marginalized communities;</p>
	<p>13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries;</p>
	<p>13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning;</p>
	<p>14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics;</p>
	<p>14.6 By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation;</p>
	<p>14.c Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in the United Nations Convention on the Law of the Sea, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of "The future we want";</p>

	<p>15.7 Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products;</p>
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TRANSVERSAL: PEACE AND PARTNERSHIP	
SDGs	Associated Targets
	<p>16.a Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime;</p> <p>16.b Promote and enforce non-discriminatory laws and policies for sustainable development;</p> <p>16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all;</p> <p>16.4 By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime;</p> <p>16.5 Substantially reduce corruption and bribery in all their forms;</p> <p>16.6 Develop effective, accountable and transparent institutions at all levels;</p> <p>16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels;</p> <p>16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements;</p>
	<p>17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection;</p> <p>17.14 Enhance policy coherence for sustainable development;</p> <p>17.16 Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries;</p> <p>17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships;</p> <p>17.18 By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly</p>

	the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts;
	17.19 By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries.



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