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CUSTOMS MUTUAL ASSISTANCE AGREEMENTS IN THE LIGHT OF ARTICLE 12 TFA – A GLOBAL PERSPECTIVE

Customs co-operation at international, regional and global levels is aimed at ensuring compliance with applicable laws and regulations and improving trade flow control through the exchange of information on Customs aspects such as transit, export and import declaration data, origin and valuation-related information, trader-related information and in particular information on customs fraud. This exchange of data is currently a key element of the WTO TFA and Article 12 of the TFA considers all the necessary components for such an exchange of information, such as the requesting country's need, verify its request, protect the exchanged data, and ensure the confidentiality of data and the exchange of data based on the principle of reciprocity. Article 12 TFA also refers to bilateral and regional mutual administrative assistance agreements, which remain the main tool for governments and customs administrations to engage in such cooperation. This paper investigates the different approaches and lists the Customs Mutual Assistance Agreements (CMAAs) of mayor stakeholders in Global Trade, of medium trade nations and of small countries. 23 tables are displaying the results of this research. It investigates CMAAs by help of direct publications on their CMAAs and of other nations that are not publishing data on their CMAAs by pooling data published by other nations. The paper concludes that bilateral mutual agreements are favorable for large nations but difficult to negotiate for small nations. Finally it calls for the importance of regional mutual customs cooperation.

Key words: Customs law, Customs classification, Tariff schedule, Harmonized System (HS) Nomenclature, General Rules, Headings, Notes, Subheading notes, Additional notes, Common Customs Tariff (CCT), Combined Nomenclature (CN), European Union (EU).

JEL Classification: F 15, F 53, K 42.

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1. Introduction

Simplification of trade and transport procedures is interpreted in a broad sense, as the simplification and harmonization of procedures and documentation for international trade and transport. It creates a favorable business environment, reduces the overall cost of international trade and transport, applying best international practices in national procedures. The multilateral trade negotiations under the auspices of the World Trade Organization (WTO) have significantly reduced tariff barriers. This paper introduces the different tools for customs cooperation and it investigates for the first time the number of Customs Mutual Assistance Agreements (CMAAs) of major World Trade Nations (EU, US, Australia, Canada, China, Japan, New Zealand, South Africa and South Korea), of medium trade nations (India, Turkey and UAE)

also of small countries (Algeria, Mauritius, Morocco, Hong Kong and Taiwan). It investigates CMAAs by help of direct publications on their CMAAs and of other nations that are not publishing data on their CMAAs by pooling data published by other nations.

1.1. Legal Framework for Customs cooperation

The World Customs Organization (WCO) has developed a framework for Customs cooperation which consists of different binding and non-binding instruments.

There are various obligatory and optional legal instruments provided by international organizations - the WCO and other international economic organizations such as the United Nations:¹

WCO-Recommendations (non-binding)

- 1953 Council Recommendation on Mutual Administrative Assistance
- 1967 Recommendation of the Customs Co-operation Council on the Pooling of Information concerning Customs Fraud
- 1975 Council Recommendation on the Pooling of Information concerning Customs Fraud

WCO-Declarations (non-binding)

- 2000 Cyprus Declaration

WCO: Binding Instruments

- Revised Model Bilateral Agreement - June 2004
- Guides for Regional Mutual Administrative Assistance in Customs matters (2002)
- Convention on mutual assistance and cooperation between customs administrations (Naples II)
 - Council Regulation on Mutual Assistance for Application of the Law on Customs (1997)
 - Convention on the Use of Information Technology for Customs Purposes (1995)
 - International Convention on mutual administrative assistance for the prevention, investigation and repression of Customs offences (Nairobi Convention, JC) (1980)
 - International Convention on mutual administrative assistance in Customs matters (Johannesburg Convention) (has not entered into force)
- United Nations Instruments (binding)
 - Convention Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1998 (Vienna Convention)
 - Convention Against Transnational Organized Crime, 2000 (Palermo Convention)
 - UNCITRAL Model Law on Electronic Commerce with Guide to Enactment, 1996

What one can state after this long list of legal instruments is that mutual customs assistance is done on the basis of the NC but not only and in many cases with other WCO and/or UN instruments. In particular bilateral customs mutual assistance agreements (CMAAs) have been drawn by help of the WCO since its first publication in 1967.

1.2. Article 12 TFA

Article 12 of the Trade Facilitation Agreement (TFA)² is concerned with customs cooperation. This topic is of eminent importance for Trade Facilitation because risk analysis and mutual data exchange is part of the global trade picture.

¹ See WCO, Mutual Administrative Assistance (2018b), URL: <http://www.wcoomd.org/en/topics/enforcement-and-compliance/instruments-and-tools/wco-and-international-instruments-on-mutual-administrative-assistance.aspx>, viewed 8 April 2018.

² The full text is available in English under URL: https://www.wto.org/english/docs_e/legal_e/tfa-nov14_e.htm.

In particular, Art. 12 TFA provides a list of terms and requirements for the Member States concerning the exchange of information. It is intended to monitor confidentiality when exchanging information. This article allows member states of the WTO within the framework of national legal systems to set a timeframe for the provision and receipt of information. Moreover, WTO member states can even conclude or maintain bilateral, multilateral or regional agreements for the exchange of customs information. Sections 1, 3, 6 and 7 of the RKC contain provisions for cooperation between customs administrations. For example, Standard 6.7 provides the following: “Customs should seek cooperation with other customs administrations and conclude agreements on mutual administrative assistance with a view to improving customs control”.

As for the use of information technology, the more specific provisions on this are contained in the RKC. Chapter 7 of this Convention provides for the use of information technology by the customs authorities in cases where it is economically profitable and effective for the customs service and participants in trade activities.

It should be noted that when implementing information technology, consultations are conducted with all parties that have a direct relation to it (7.3, RKC). Also, in Standard 7.4 of the RKC it is envisaged that new or amended legislation of the states that have ratified the provisions of the RKC should provide for: 1) electronic methods for the exchange of commercial information; 2) the combination of electronic methods and methods for certifying the authenticity and identity of documents on paper; 3) the right of the customs service to keep information for use for customs purposes and, if necessary, exchange such information with other customs administrations, as well as legal entities

2. Examination of the Customs Mutual Assistance Agreements (MCAAs)

2.1. Material and Methods

This examination was conducted by help of an internet research regarding data on CMAAs of major global trade nations and also of medium and minor trade nations which have been published by them. Furthermore data has been obtained about other parties which have not published any data on their CMAAs by help data pooling of other publications.

2.2. Results

The results of direct publications are shown in Tables 1-14.

Table 1

Customs Mutual Assistance Agreements (CMAAs) of the US³

Country	WCO	WTO
Algeria	+	_*
Argentina	+	+
Australia	+	+
Austria	+	+
Azerbaijan	+	_*
Bahrain	+	+
Belarus	+	_*
Belgium	+	+
Brazil	+	+

³ See US Customs and Border Protection Service, 2018.

Bulgaria	+	+
Canada	+	+
Chile	+	+
China	+	+
Colombia	+	+
Costa Rica	+	+
Cyprus	+	+
Czech Republic	+	+
Denmark	+	+
Dominican Republic	+	+
Ecuador	+	+
European Community	+	+
Finland	+	+
France	+	+
Gabon	+	+
Germany	+	+
Greece	+	+
Honduras	+	+
Hong Kong	+	+
Hungary	+	+
India	+	+
Indonesia	+	+
Ireland	+	+
Israel	+	+
Italy	+	+
Japan	+	+
Jordan	+	+
Kasakhstan	+	+
Kenya	+	+
Latvia	+	+
Lithuania	+	+
Malaysia	+	+
Maldives	+	+
Malta	+	+
Mauritius	+	+
Mexico	+	+
Mongolia	+	+
Montenegro	+	+
Morocco	+	+
Netherlands	+	+
New Zealand	+	+
Nigeria	+	+
Norway	+	+

Pakistan	+	+
Panama	+	+
Peru	+	+
Philippines	+	+
Poland	+	+
Portugal	+	+
Romania	+	+
Russian Federation	+	+
Senegal	+	+
Serbia	+	_*
Singapore	+	+
Slovakia	+	+
South Africa	+	+
South Korea	+	+
Spain	+	+
Sweden	+	+
Taiwan	-	+
Trinidad & Tobago	+	+
Turkey	+	+
Ukraine	+	+
United Kingdom	+	+
Uruguay	+	+
Venezuela	+	+
Summary 75 CMAAs	74	71

**WTO Observer*

Table 2

Customs Mutual Assistance Agreements (CMAAs) of Canada⁴

Country	WCO	WTO
European Community	+	+
France	+	+
Germany	+	+
Mexico	+	+
Netherlands	+	+
South Africa	+	+
South Korea	+	+
USA	+	+
Summary 8 CMAAs	8	8

⁴See Canada Border Services Agency, 2012.

Table 3

Customs Information Sharing Memorandum of Understandings (MOUs) of Canada⁵

Country	WCO	WTO
Australia	+	+
Caribbean Zone	+	-
Great Britain (UK)	+	+
Mexico	+	+
Hong Kong	+	+
Japan	+	+
New Zealand	+	+
Summary 7 MOUs	7	6

**WTO Observer*

Table 4

Customs Information Sharing Mutual Legal Assistance Treaties (MLTAs) of Canada⁶

Country	WCO	WTO
Argentina	+	+
Austria	+	+
Australia	+	+
Bahamas	+	_*
Belgium	+	+
Brazil	+	+
China	+	+
Czech Republic	+	+
France	+	+
Germany	+	+
Greece	+	+
Hong Kong	+	+
Hungary	+	+
India	+	+
Israel	+	+
Italy	+	+
Mexico	+	+
Netherlands	+	+
Norway	+	+
Peru	+	+
Poland	+	+
Portugal	+	+
Romania	+	+
Russian Federation	+	+
South Africa	+	+

⁵ See Canada Border Services Agency, 2012.

⁶ See Canada Border Services Agency, 2012.

South Korea	+	+
Spain	+	+
Switzerland	+	+
Sweden	+	+
Thailand	+	+
Trinidad and Tobago	+	+
Ukraine	+	+
United Kingdom	+	+
Uruguay	+	+
USA	+	+
Summary 35 MLTAs	35	34

Table 5

Customs Mutual Assistance Agreements (CMAA) of Taiwan⁷

Country	WCO	WTO
Canada	+	+
China	+	+
India	+	+
Israel	+	+
Macedonia	+	-
New Zealand	+	+
Philippines	+	+
United States	+	+
Summary 8 CMAAs	8	7

Table 6

Customs Mutual Assistance Agreements (CMAAs) of Japan⁸

Country	WCO	WTO
China	+	+
European Community	+	+
Germany	+	+
Italy	+	+
Mexico	+	+
Netherlands	+	+
Norway	+	+
Russian Federation	+	+
South Africa	+	+
South Korea	+	+
Spain	+	+
USA	+	+
Summary 12 CMAAs	12	12

**WTO Observer*⁷ See Republic of China (Taiwan), 2018.⁸ See Japan Customs, 2018.

Table 7

Customs Mutual Assistance Arrangements of Japan⁹

Country	WCO	WTO
Australia	+	+
Belgium	+	+
Canada	+	+
France	+	+
Hong Kong	+	+
Macao	-	+
New Zealand	+	+
United Kingdom	+	+
Summary 7 CMAAs	7	8

Table 8

Customs Mutual Assistance Agreements (CMAA) of the European Union (EU)¹⁰

Country	WCO	WTO
Albania	+	+
Algeria	+	-*
Andorra	+	-*
Antigua and Barbuda	+	+
Armenia	+	+
Azerbaijan	+	-*
Bahamas	+	-*
Barbados	+	+
Belize	+	+
Bosnia and Herzegovina	+	-*
Botswana	+	+
Cameroon	+	+
Canada	+	+
Chile	+	+
China	+	+
Colombia	+	+
Costa Rica	+	+
Dominica	-	+
Dominican Republic	+	+
Egypt	+	+
Faroe Islands	-	-
Fiji	+	+
Georgia	+	+
Ghana	+	+
Grenada	-	+
Guatemala	+	+
Guyana	+	+
Honduras	+	+
Hong Kong	+	+
Iceland	+	+
Ivory Coast	+	+
India	+	+

⁹ See Japan Customs, 2018.

¹⁰ See European Commission, OLAF, Legal Framework, Agreement with third parties, 2017 and European Commission, Press Releases on the EU-New Zealand CMAA, 2017.

Israel	+	+
Jamaica	+	+
Japan	+	+
Jordan	+	+
Kazakhstan	+	+
Kosovo	+	-
Kyrgyzstan	+	+
Lebanon	+	_*
Lesotho	+	+
Liechtenstein	-	+
Macedonia/FYROM	+	-
Madagascar	+	+
Mauritius	+	+
Mexico	+	+
Moldova	+	+
Montenegro	+	+
Morocco	+	+
Mozambique	+	+
Namibia	+	+
New Zealand	+	+
Nicaragua	+	+
Norway	+	+
Palestinian Authority	+	-
Panama	+	+
Papua New Guinea	+	+
Peru	+	+
Russian Federation	+	+
Saint Christopher and Nevis	-	+
Saint Lucia	+	+
Saint Vincent and the Grenadines	-	+
El Salvador	+	+
San Marino	-	-
Serbia	+	-
Seychelles	+	+
South Africa	+	+
South Korea	+	+
Suriname	-	+
Swaziland	+	+
Switzerland	+	+
Tajikistan	+	+
Trinidad and Tobago	+	+
Tunisia	+	+
Turkey	+	+
Turkmenistan	+	-
Ukraine	+	+
USA	+	+
Uzbekistan	+	_*
Zimbabwe	+	+
Summary 80 CMAAs	72	66

**WTO Observer*

Table 9

Customs Mutual Assistance Agreements (CMAAs) of India¹¹

Country	WCO	WTO
Australia	+	+
Brazil	+	+
China	+	+
Egypt	+	+
European Union	+	+
Hong Kong	+	+
Iran	+	-*
Israel	+	+
Maldives	+	+
Russian Federation	+	+
SAARC	-	-
South Korea	+	+
United Kingdom	+	+
USA	+	+
Uzbekistan	+	-*
Summary 15 CMAAs	14	12

*WTO Observer

Table 10

Customs Mutual Assistance Agreements (CMAAs) of the United Arab Emirates¹²

Country	WCO	WTO
Algeria	+	-*
Argentina	+	+
Armenia	+	+
Azerbaijan	+	-*
India	+	+
Kazakhstan	+	+
Maldives	+	+
Morocco	+	+
Netherlands	+	+
Pakistan	+	+
South Korea	+	+
Summary 11 CMAAs	11	9

*WTO Observer

Table 11

Customs Mutual Assistance Agreements (CMAAs) of Mauritius¹³

Country	WCO	WTO
Netherlands	+	+
Pakistan	+	+
USA	+	+
Summary 3 CMAAs	3	3

¹¹ See Government of India, 2018.¹² See UAE Customs Service, 2018.¹³ See Mauritian Customs Service, 2018.

Table 12

**Customs Mutual Assistance Agreements (CMAAs) of Turkey
which have entered into force¹⁴**

Country	WCO	WTO
Afghanistan	+	+
Albania	+	+
Algeria	+	_*
Bahrain	+	+
Belarus	+	_*
Belgium	+	+
Bosnia-Herzegovina	+	_*
Bulgaria	+	+
Chile	+	+
China	+	+
Croatia	+	+
Cuba	+	+
Czech Republic	+	+
D-8	-	+
Egypt	+	+
Estonia	+	+
Georgia	+	+
Greece	+	+
India	+	+
Iran	+	_*
Israel	+	+
Italy	+	+
Jordan	+	+
Kazakhstan	+	+
Kosovo	+	-
Kuwait	+	+
Kyrgyzstan	+	+
Latvia	+	+
Lithuania	+	+
Macedonia	+	-
Mexico	+	+
Moldova	+	+
Mongolia	+	+
Morocco	+	+
Netherlands	+	+
Pakistan	+	+
Palestine	+	-
Poland	+	+
Romania	+	+
Russian Federation	+	+
Saudi Arabia	+	+
Serbia	+	_*
Slovakia	+	+
Slovenia	+	+
South Africa	+	+
South Korea	+	+

¹⁴See Turkish Customs Service, 2018.

Spain	+	+
Sudan	+	-*
Syria	+	-*
Tajikistan	+	+
Turkmenistan	+	-
Ukraine	+	+
United Kingdom	+	+
USA	+	+
Uzbekistan	+	-*
Summary 55 CMAAs	54	43

**WTO Observer*

Table 13

**Customs Mutual Assistance Agreements (CMAAs) of Turkey
which have not entered into force¹⁵**

Country	WCO	WTO
Azerbaijan	+	-*
Bangladesh	+	+
Brazil	+	+
Libya	+	-*
Qatar	+	+
Montenegro	+	+
Oman	+	+
Tunisia	+	+
Yemen	+	+
Summary 9 CMAAs	9	7

**WTO Observer*

Table 14

Customs Mutual Assistance Agreements (CMAA) of Argentina¹⁶

Country	WCO	WTO
Azerbaijan	+	+
Bolivia	+	+
Chile	+	+
France	+	+
Hungary	+	+
India	+	+
Italy**	+	+
Libya	+	-*
MERCOSUR	-	-
Russian Federation	+	+
Spain	+	+
USA	+	+
Summary 12 CMAAs	11	10

**WTO Observer*

***Agreement pending parliamentary approval*

¹⁵ See Turkish Customs Service, 2018.

¹⁶ See Argentinean Customs Service, 2018.

14 tables of direct publications by countries are showing the different approaches of the countries investigated which have published data on mutual customs assistance agreements. This study is incomplete (since it only covers only about 10 out of 164 WTO and 182 WCO member states) but it gives a deep insight in this secretive topic of customs assistance.

Some data on CMAAs can be obtained by help of data pooling by publications about some other countries such as Algeria, Argentina, China, Hong Kong, Morocco, Russia, Australia, New Zealand, South Africa and South Korea (tables 15-23).

Table 15

**Customs Mutual Assistance Agreements (CMAAs)
of Algeria which have entered into force¹⁷**

Country
EU
Turkey
UAE
US
4 CMAAs

Table 16

**Customs Mutual Assistance Agreements (CMAAs)
of China which have entered into force¹⁸**

Country
Canada
EU
India
Japan
Taiwan
Turkey
US
7 CMAAs

Table 17

**Customs Mutual Assistance Agreements (CMAAs) of Hong Kong which have entered
into force¹⁹**

Country
Canada
EU
India
Japan
US
7 CMAAs

¹⁷Data pooling by help of other publications.

¹⁸Data pooling by help of other publications.

¹⁹Data pooling by help of other publications.

Table 18

Customs Mutual Assistance Agreements (CMAAs) of Morocco which have entered into force²⁰

Country
EU
Turkey
UAE
US
4 CMAAs

Table 19

Customs Mutual Assistance Agreements (CMAAs) of the Russian Federation which have entered into force²¹

Country
Canada
EU
India
Japan
Turkey
US
6 CMAAs

Table 20

Customs Mutual Assistance Agreements (CMAAs) of Australia which have entered into force²²

Country
Canada
India
Japan
US
4 CMAAs

Table 21

Customs Mutual Assistance Agreements (CMAAs) of New Zealand which have entered into force²³

Country
Canada
EU
Japan
Taiwan
US
5 CMAAs

²⁰ Data pooling by help of other publications.

²¹ Data pooling by help of other publications.

²² Data pooling by help of other publications.

²³ Data pooling by help of other publications.

Table 22

**Customs Mutual Assistance Agreements (CMAAs)
of South Africa which have entered into force²⁴**

Country
Canada
EU
Japan
Turkey
US
5 CMAAs

Table 23

**Customs Mutual Assistance Agreements (CMAAs)
of South Korea which have entered into force²⁵**

Country
Canada
EU
Japan
India
UAE
US
6 CMAAs

Tables 15 to 23 have been derived by help of data pooling of publications by other countries on CMAAs and they are showing that other major trade nations Australia, New Zealand, China, Russian Federation, South Africa and South Korea are also having CMAAs but also the minor trade nations Hong Kong, Algeria and Morocco.

3. Discussion

Data in 23 tables is showing that major global trade nations are able to negotiate CMAAs with many countries (EU: 80 bilateral agreements, US: 75 bilateral agreements, Canada: 50 bilateral agreements). However other major global trade nations have concluded only few bilateral agreements (Japan: 8 bilateral agreements, China: 7 bilateral agreements, Russian Federation: 6 bilateral agreements, South Korea: 6 bilateral agreements²⁶). Medium trade nations are also able to negotiate many bilateral agreements, notably Turkey with 55 CMAAs and further nine agreements which have not entered into force.

Canada has three different approaches regarding the agreement types: CMAAs, Customs Information Sharing Memorandum of Understanding (MOU) and Customs Information Sharing Mutual Legal Assistance Treaties (MLTAs)²⁷ (see tables 2-4).

²⁴ Data pooling by help of other publications.

²⁵ Data pooling by help of other publications.

²⁶ Data on China and the Russian Federation have been obtained by pooling and have not been published openly; the real number of bilateral (disclosed) agreements may be higher.

²⁷ See Canada Border Services Agency Customs Cooperation Case Study for Canada (2012), URL: https://www.wto.org/english/tratop_e/tradfa_e/case_studies_e/cc_can_e.doc, viewed on 8 April 2018.

Japan has two different approaches for customs assistance agreements: CMAAs and Customs Mutual Assistance Arrangements (see tables 6, 7).

One of the big differences are the way the nations have published the agreements and data on the CMAAs – the countries in tables 1-14 have published the data on the internet whereas the CMAAs of the eight nations covered in tables 15-23 have not published any data publicly on the internet. Data pooling of other published data can give a rough picture about their activities concerning mutual customs assistance however it must be assumed that nations such as China and Russia have many more CMAAs with other countries.

4. Conclusions

Bilateral customs mutual assistance agreements (CMAAs) are currently the most important legal instrument of international customs co-operation since the multilateral Nairobi Convention is outdated and has never been very popular and the new Johannesburg Convention has not entered into force until 2018.²⁸

In particular the major global trade nations US and EU have concluded many CMAAs but also medium trade nations such as Canada and Turkey have concludes numerous CMAAs (or similar types of agreements, whereas some major trade nations such as Japan have concluded only 19 CMAAs. Small trade nations have traditionally smaller negotiation power in pursuing their interests but have the same obligations as their partners since the agreement are about mutual assistance and information exchange.

Many trade nations are not publishing data on their CMAAs but data pooling on other publications can share a light on their CMAAs, however such datasets stay incomplete (see tables 15-23 on China, Russia, Australia, New Zealand, South Africa, South Korea, Algeria, Morocco and Hong Kong.

The Trade Facilitation Agreement (TFA) has entered into force on 22 February 2017 has been signed by 135 WTO member states until the end of March 2018²⁹ – these will fully implement the TFA. Many more agreements on mutual customs assistance will be negotiated, signed and agreed.

Article 12 TFA clarifies the importance of Customs assistance and states that bilateral agreements already in force shall continue to deliver the data requested in order to combat international cross-border crime and prevent harmful attacks.

Many small trade nations should look into this issue by help of the WCO in order to make good agreements and arrangements with their neighbouring countries. The WCO bilateral model customs mutual assistance agreement is available online together with a legal commentary and advice.³⁰

The best crime prevention can be obtained not only over long distances but with your next door countries – therefore regional customs mutual assistance is as important as inter-continental customs cooperation.

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²⁸ For the background and the criticism, see Weerth, 6 CSJ 2 (2016), 35-46 (English).

²⁹ WTO, TFAFacility.org, Ratifications as of 30 March 2018.

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**УГОДИ ПРО ВЗАЄМНУ ДОПОМОГУ В МИТНИХ СПРАВАХ В КОНТЕКСТІ СТАТТІ 12
УГОДИ ПРО СПРОЩЕННЯ ПРОЦЕДУР ТОРГІВЛІ – СВІТОВА ПЕРСПЕКТИВА**

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Митна співпраця на міжнародному, регіональному та світовому рівнях спрямована на забезпечення дотримання чинного законодавства та нормативних актів, а також на поліпшення контролю за торговельним потоком шляхом обміну інформацією про такі митні особливості як транзит, декларація експорту та імпорту, походження, цінність товару та відомості про торговця, зокрема інформація про митне шахрайство. Цей обмін даними в даний час є ключовим елементом Угоди СОТ про спрощення процедур торгівлі, а стаття 12 Угоди розглядає всі необхідні компоненти для обміну інформацією, такі як потреба запитувачої країни, перевірка запиту, захист обмінюваних даних та забезпечення конфіденційності даних та обмін даними на основі принципу взаємності. У Статті 12 Угоди СОТ про спрощення процедур торгівлі також йдеться про двосторонні та регіональні угоди про взаємну адміністративну допомогу, які залишаються основним інструментом урядів та митних адміністрацій для участі в такій співпраці. Автор вивчає різні підходи та представляє список Угод про взаємну митну допомогу в митних справах зацікавлених сторін у міжнародній торгівлі, країн з середнім рівнем розвитку торгівлі та малих країн. 23 таблиці відображають результати цього дослідження. Стаття досліджує Угоди про взаємну митну допомогу, використовуючи публікації, які напямують питання Угод про взаємну митну допомогу та інших країн, які не публікують дані про свої Угоди ВМД шляхом об'єднання даних, опублікованих іншими країнами. Автор робить висновок, що двосторонні взаємні угоди є сприятливими для великих країн, але викликають труднощі в частині переговорів для малих країн. Як результат, в статті обґрунтовується важливість митного співробітництва на двосторонній регіональній основі.

Ключові слова: митне право, митна класифікація, тарифні ставки, номенклатура Гармонізованої системи (ГС), загальні правила, товарна позиція, примітки, примітки до субпозицій, додаткові примітки, Єдиний митний тариф (ЄМТ), Комбінована номенклатура (КН), Європейський Союз (ЄС).