

A CCES Community Webinar

The e-commerce boom - How are Customs adapting?



Key themes and take-aways

On 7 August 2025, the CCES Community hosted a webinar on the e-commerce boom, exploring how customs are adapting and responding to the increase in low-value shipments. The panelists included:

- Dr Bryce Blegen, Associate Professor at the Centre for Customs and Excise Studies, Charles Sturt University.
- Varsha Singh, Commissioner-General, Seychelles Revenue Commission (SRC)
- Paul Zalai, Director, Freight & Trade Alliance (FTA) / Secretariat, Australian Peak Shippers Association (APSA).

The key take-aways are outlined below.

- E-commerce generates huge volumes of low-value shipments, mainly parcels, shipped directly from the supplier to the consumer, via post, express or other forwarding services.
- Many countries have streamlined or simplified clearance processes in place for low-value shipments, which may enable them to bypass the normal declaration, duty and import tax requirements which apply to higher value shipments.
- International conventions, such as the Revised Kyoto Convention (RKC) and the WTO Trade Facilitation Agreement make provision for simplified clearance arrangements for inbound low-value shipments. But these agreements do not fully contemplate the reality of today's e-commerce supply chain, nor do they take account of the e-commerce platform as potentially having a role in dealing with Customs.
- The streamlined clearance process may be open to abuse in many countries, due to limited declaration requirements on low-value shipments, which enable the illegal importation of prohibited goods, or revenue loss due to under-declared shipment value. Even when Customs detects a problem, they often can't find who is at fault or take effective enforcement action.
- The Seychelles Revenue Commission has been embarking on a modernisation program designed to bring greater equity, transparency and efficiency to its systems, processes and partnerships. This has involved integrating the ASYCUDA system into Seychelles regulatory environment and tariff schedules, establishing formal co-operation agreements with the postal service, mirroring WCO guidelines, building an e-manifest system to digitise pre-shipping reporting and improved risk profiling through capability uplift.
- In October 2024, the Australian Department of Agriculture, Fisheries and Forestry (DAFF) introduced a 36 cent per Self-Assessed Clearance (SAC) declaration charge to contribute towards its processing costs. It is anticipated that Australian Border Force (ABF) will be watching this implementation with interest and will be tempted to follow with a similar cost recovery model.
- Many larger economies, including China and the European Union, as well as many smaller ones, are opening the door to direct involvement of e-commerce platforms and logistics providers in the provision of consignment data for customs clearance, although much work is still to be done.

- Each country will need to balance its solution to the e-commerce challenge in accordance with its priorities and resources. One size does not fit all, but it is to be hoped that in future the RKC-based international framework for customs clearance will be adjusted to take account of e-commerce and the role of e-commerce platforms.

Links to further information:

Revised Kyoto Convention: https://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/conventions/pf_revised_kyoto_conv.aspx

WTO Trade Facilitation Agreement: https://www.wto.org/english/tratop_e/tradfa_e/tradfa_e.htm

WCO E-Commerce Package: <https://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/frameworks-of-standards/ecommerce.aspx>

WCO-UPU Postal Customs Guide: <https://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/tools/wco-upu-postal-customs-guide.aspx>

Associate Professor Blegen's PhD thesis - The E-Commerce Revolution & Cross-Border Goods Clearance: Time for Fundamental Change? https://researchoutput.csu.edu.au/ws/portalfiles/portal/404365155/B_Blegen_Thesis_Final.pdf

WCO 'Final Report of the Exploratory Study on a Possible Strategic Review of the HS' www.wcoomd.org/-/media/wco/public/global/pdf/topics/nomenclature/activities-and-programmes/exploratory-study-on-a-possible-strategic-review-of-the-hs/final-report-of-the-hs-exploratory-study-2024-english.pdf

VAT Digital Toolkit for Africa- www.ataftax.org/library/vat-digital-toolkit-for-africa

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