# The World Trade Organization and World Customs Organization key conventions and agreements (TFA, HSC, RKC): membership trends and opportunities

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## **Abstract**

The World Trade Organization (WTO) has 164 member states and its Trade Facilitation Agreement (WTO TFA) currently has 149 signatories. The World Customs Organization (WCO) has 183 member states and its most successful legal instrument—the Harmonized System Convention (HSC)—has 158 signatories, while its legal instrument for trade facilitation—the Revised Kyoto Convention (RKC)—has 120 signatories.

This paper investigates which countries have signed which agreements and examines opportunities for future membership. It calls for WTO and WCO initiatives to attract new members to both organisations and their agreements.

# 1. Introduction

The World Trade Organization (WTO) and its current Trade Facilitation Agreement (WTO TFA) have similar aims as the World Customs Organization (WCO), its Revised Kyoto Convention (RKC) and its Harmonized System Convention (HSC) regarding trade facilitation and making global trade more simple, easy and accessible.

It is advisable that trading nations all apply the same rules, which is also in the best interest of all traders and authorities that are applying data generated by the customs authorities. This paper investigates which countries have signed which agreements, current trends in membership development and future membership opportunities.

# 2. Agreements and conventions

The five agreements and conventions concerned are the:

- WTO agreement of 1995
- WTO TFA of 2013
- Customs Co-operation Council (since 1994 named WCO) agreement of 10 December 1950
- Harmonized Commodity Description and Coding System (Harmonized System Convention, Brussels 14 June 1983; HSC) for the customs classification of goods
- International Convention on simplification and harmonization of Customs procedures (so-called Revised Kyoto Convention; RKC) of 26 June 1999, which entered into force in 2006.

The WTO has had 164 member states since 2016 (WTO, 2020a) and the WCO has had 183 contracting states since 2019 (WCO, 2019j).

The HSC for the customs classification of goods into the tariff scheme of the HSC nomenclature (also tariff classification) has resulted in the worldwide annealing of tariff nomenclatures since its first usage in 1988. It is in use in 211 countries and economic regions of the world (WCO, 2019d) and more than 98 per cent of all transborder trade is statistically and economically classified by help of the HSC nomenclature (Weerth, 2017a; Wind, 2007; WCO, 2019c). The customs classification of goods is complex and depends on numerous rules, in particular on the terms of 1,222 HS-headings and 380 notes according to General Rule 1 (GR 1), 5,387 HS-subheadings (6-digit code) and 9,528 subheadings (8-digit code) and 56 subheading-notes (within the EU) (Weerth, 2017a) according to GR 6 (Weerth, 2008a).

The HSC is the most successful legally binding instrument of the WCO (Weerth, 2016a, 2017a). The HSC membership rises continuously (Weerth, 2008b, 2009b, 2011, 2012, 2014, 2016, 2017a, 2017b) and in June 2019, 158 countries were contracting parties (WCO, 2019b).

The RKC was signed in 2006 and currently has 120 signatory states (WCO, 2019c).

The TFA was signed in 2013 and entered into force in February 2017. As at February 2020, the TFA has been ratified by 149 of the 164 WTO member states (WTO, 2020b). It is a WTO tool that aims at trade facilitation but is a collection of many known ingredients of the WCO RKC (Wolffgang & Kafeero, 2014).

# 3. Examination of WTO/TFA and WCO/HSC/RKC membership

This study investigates published data from the WCO (WCO, 2019a–2019d, 2019j, 2020a–2020d) and WTO (WTO, 2020a–2020b) websites regarding WTO/WCO/HSC membership, the RKC ratifications and the ratifications of WTO member states regarding the TFA. Data from the United Nations (UN), United Nations Educational, Scientific and Cultural Organization (UNESCO) and World Health Organization (WHO) are also considered (UN, 2020; UNESCO, 2020; WHO, 2020). This topic has not been subject to regular published research as a whole before. Scattered data has been published before considering the WCO membership development (Weerth, 2016, 2017b) and the HSC development (Weerth, 2017a).

Appendix 1 lists 200 states and their WTO, WTO TFA, WCO, HSC and RKC status.

One hundred countries have signed and implemented all five agreements (among them the then 28 EU member states and the EU itself) (refer Appendix 1).

Table 1: Countries that are not WTO or WCO members and only applying the HSC as non-contracting parties

Country	WTO	TFA	wco	HSC	RKC	UN	WHO
Cook Islands	_	_	_	_**	+	_	+
Equatorial Guinea	_*	_	_	_**	_	+	+
Grenada	_	_	_	_**	_	+	+
Kiribati	_	_	_	_**	_	+	+
Marshall Islands	_	_	_	_**	_	+	+
Micronesia	_	_	_	_**	_	+	+
Niue	_	_	_	_**	_	_	+
Palau	_	_	_	_**	_	+	+
Tuvalu	_	_	_	_**	+	+	+

<sup>-\*</sup> WTO-Observer

Table 1 lists nine countries that are applying the HSC as non-contracting-parties (WCO, 2020d) but are not members of the WTO or WCO.

Seven of these countries are UN member states (UN, 2020) and most are Pacific islands (seven out of nine). Two are not UN members (Cook Islands and Niue) but are UNESCO and WHO member states (UNESCO, 2020 and WHO, 2020). The WCO considers them as independent trading nations and lists the Cook Islands as an applicant country for the RKC. These represent membership opportunities for the WCO and the HSC/RKC. One of these (Equatorial Guinea) is also a WTO observer.

*Table 2: WTO observer countries that are negotiating to join the WTO* 

Country	WTO	TFA	wco	HSC	RKC	UN
Algeria	_*	-	+	+	+	+
Andorra	_*	-	+	+	_	+
Azerbaijan	_*	-	+	+	+	+
Bahamas	_*	-	+	_**	_	+
Belarus	_*	-	+	+	+	+
Bhutan	_*	-	+	+	+	+
Bosnia and Herzegovina	_*	-	+	+	_	+
Comoros	_*	-	+	+	-	+
Equatorial Guinea	_*	_	_	_**	-	+

<sup>-\*\*</sup> HSC-Application by Non-Contracting Party

Country	WTO	TFA	wco	HSC	RKC	UN
Ethiopia	_*	-	+	+	_	+
Iran	_*	-	+	+	+	+
Iraq	_*	-	+	_**	_	+
Lebanon	_*	-	+	+	_	+
Libya	_*	-	+	-	_	+
Sao Tomé and Principe	_*	-	+	+	+	+
Serbia	_*	-	+	+	+	+
Somalia	_*	-	+	_**	_	+
South Sudan	_*	_	+	_**	_	+
Sudan	_*	_	+	+	+	+
Syria	_*	-	+	+	_	+
Timor-Leste	_*	-	+	_**	_	+
Uzbekistan	_*	-	+	+	_	+

<sup>-\*</sup> WTO-observer

Table 2 lists 22 countries that are WTO observers and negotiating their WTO membership (WTO, 2020a). They are either negotiating already or must start within five years of becoming an observer. However, WTO negotiations may take between five and 25 years to conclude. One of these is not WCO member and seven are not HSC members. These represent a reservoir for WCO, HSC/RKC membership.

*Table 3: WTO and WCO member states that are HSC non-contracting states* 

Country	WTO	TFA	wco	HSC	RKC	UN	WHO
Afghanistan	+	+	+	_**	_	+	+
Antigua and Barbuda	+	+	+	_**	_	+	+
Belize	+	+	+	_**	_	+	+
El Salvador	+	+	+	_**	_	+	+
Gambia	+	+	+	_**	_	+	+
Guyana	+	+	+	_**	_	+	+
Honduras	+	+	+	_**	_	+	+

<sup>-\*\*</sup> HSC-application by non-contracting party

Country	WTO	TFA	wco	HSC	RKC	UN	WHO
Hong Kong, China	+	+	+	_**	_	_	_
Jamaica	+		+	_**	_	+	+
Lao People's Democratic Republic	+	+	+	_**	+	+	+
Nicaragua	+	+	+	_**	_	+	+
Saint Lucia	+	+	+	_**	_	+	+
Samoa	+	+	+	_**	+	+	+
Seychelles	+	+	+	_**	_	+	+
Trinidad and Tobago	+	+	+	_**	_	+	+

<sup>-\*\*</sup> HSC-application by non-contracting party

Table 3 lists 15 states that are WTO, TFA and WCO member states but not HSC contracting parties. Since they all must apply the most-favoured nation duties that were negotiated on the basis of the nomenclature and they are already applying the HSC it is interesting that they are not HSC contracting states. These represent a HSC membership reservoir. Two of these countries are already RKC contracting states.

Table 4: WTO member states that are HSC non-contracting states but applying the HSC

Country	WTO	TFA	wco	HSC	RKC	UN	WHO
Dominica	+	+	_	_**	_	+	+
Liechtenstein	+	+	_	_**	_	+	+
Macao, China	+	+	_	_**	_	_	_
Saint Kitts and Nevis	+	+	-	_**	_	+	+
Saint Vincent and the Grenadines	+	+	_	_**	_	+	+
Taipei, Taiwan	+	+	-	-	-	-	-

<sup>-\*\*</sup> HSC-application by non-contracting party

Table 4 lists six countries that are WTO members but not WCO or HSC members. Two of these are not even UN or UNESCO/WHO members: Macao and Taiwan (UN, 2020; UNESCO, 2020; WHO, 2020). It lies in the history of the WTO and GATT system, that Liechtenstein and Macao are WTO but not WCO members.

Chinese Taipei/Taiwan has also ratified the TFA but it is not a WCO member and therefore not listed in official WCO documents; however, it applies the HSC nomenclature (Taiwan Customs, 2020). Taiwan and Macao are also not members of the UN, UNESCO or WHO (UN, 2020; UNESCO, 2020; WHO, 2020).

Table 5: Countries that are WTO and/or WCO member states but are not applying the HSC/RKC

Country	WTO	TFA	wco	HSC	RKC	UN	UNESCO	WHO
Kosovo	_	_	+	_	_	_	_	_
Myanmar	+	+	+	_	_	+	_	+

Both Kosovo and Myanmar are said to not apply the HSC.

Table 6: 40 countries in WCO-regions that are applying the HSC but are non-HSC-members

Country	WCO	HSC	WCO-Region	LDC
Antigua and Barbuda	+	_**	Americas, Caribbean	-
Bahamas	+	_**	Americas, Caribbean	_
Barbados	+	_**	Americas, Caribbean	_
Belize	+	_**	Americas, Caribbean	_
Bermuda	+	_**	Americas, Caribbean	_
Cook Islands	-	_**	Far East/South East	_
Curacao	+	_**	Americas, Caribbean	_
Dominica	-	_**	Americas, Caribbean	_
El Salvador	+	_**	Americas, Caribbean	-
Equatorial Guinea	-	_**	Africa	_
Grenada	-	_**	Americas, Caribbean	_
Guyana	+	_**	Americas, Caribbean	_
Honduras	+	_**	Americas, Caribbean	_
Hong Kong, China	+	_**	Far East/South East	_
Iraq	+	_**	Africa	_
Jamaica	+	_**	Americas, Caribbean	_
Kiribati	-	_**	Far East/South East	+
Lao People's Democratic Republic	+	_**	Far East/South East	+
Liechtenstein	-	_**	Europe	-
Macao, China	-	_**	Far East/South East	-
Marshall Islands	-	_**	Far East/South East	-
Micronesia	-	_**	Far East/South East	_

Country	wco	HSC	WCO-Region	LDC
Nicaragua	+	_**	Americas, Caribbean	_
Niue	_	_**	Far East/South East	_
Palau	_	_**	Far East/South East	_
Saint Kitts and Nevis	-	_**	Americas, Caribbean	_
Saint Lucia	+	_**	Americas, Caribbean	_
Saint Vincent and the Grenadines	_	_**	Americas, Caribbean	-
Samoa	+	_**	Far East/South East	_
Seychelles	+	_**	Africa	_
Solomon Islands	_	_**	Far East/South East	+
Somalia	+	_**	Africa	+
South Sudan	+	_**	Africa	+
Suriname	+	_**	Americas, Caribbean	_
Timor-Leste	+	_**	Far East/South East	+
Tonga	+	_**	Far East/South East	_
Trinidad and Tobago	+	_**	Americas, Caribbean	_
Turkmenistan	+	_**	Europe	_
Tuvalu	_	_**	Far East/South East	+

<sup>-\*\*</sup> HSC-Application by Non-Contracting Party

Note: The African region consists of three WCO regions, here all depicted as 'Africa'; Europe also comprises Russia and the former USSR. The table also shows the UN status of Least Developed Country (LDC).

Table 6 lists 40 HSC-non-contracting parties and their WCO region. Two are situated in the Europe (and Russia) region, five are in the Africa region, 18 are situated in the Americas/Caribbean region, and 14 are in the Far East / South East (Pacific) region.

The UN list of least developed countries (LDC) contains 47 nations (UN, 2019). Seven out of these have not as yet acceded to the HSC.

#### 4. Discussion

This paper has shown that 101 states have signed all five 'trade facilitation' agreements in question. However, it also notes four potential membership feeder groups for the WCO and its most important legal instruments, the HSC, and the RKC and for the WTO and its TFA.

Some groups can be distinguished that may have similar reasons for their reluctance to access WCO instruments:

- Nine countries that are applying the HSC as non-contracting-parties (WCO, 2019b) but are not
  members of the WTO or the WCO are listed in Table 1. These are mostly small developing countries
  in the Pacific area. The reasons are likely to be unawareness; unconcern; or fear of the many
  obligations, which of course can be exempted due to special conditions for developing countries.
- Twenty-two countries that are WTO observers and negotiating their WTO membership (WTO, 2020a) are listed in Table 2. They are either already negotiating or must do so within five years of becoming an observer. The reasons are likely to be unawareness; unconcern; or fear of the many obligations, which of course can be exempted due to special conditions for developing countries. HSC membership should be on the route to WTO accession and WTO and WCO could better cooperate in order to bring them into the world trading order (here the WCO and its HSC). Furthermore, the HSC accession is facilitated quickly, and it should be done in order to be updated to global customs rules.
- Fifteen WCO members that are not HSC contracting states (of which two are RKC signatory states) are listed in Table 3. They should know the benefits of HSC membership but are possibly wary of the obligations, although there are special conditions for developing countries.
- Table 4 lists six countries that have always been WTO but not WCO members, with this situation not seeming to have harmed them yet. Two of these countries—Macao and Taiwan—are not UN members (UN, 2020). It lies in the history of the WTO and GATT system, that Liechtenstein, Macao and Taiwan are WTO but not WCO members. Taiwan is applying the HSC in contrast to the WCO data (Taiwan Customs, 2020). The WCO data (HSC data) should therefore be updated. Two countries are listed in Table 5 that are ether WTO and/or WCO members but not applying the HSC/RKC: Kosovo and Myanmar. One is not accepted widely yet and an emerging state (Kosovo) and the other is a LDC with many other problems (Myanmar).
- Forty nations that are applying the HSC as non-member states and their WCO regions are listed in Table 6. Eighteen countries are situated in the Americas/Caribbean region and 14 are situated in the Far East/South East (Pacific) region. Seven of these belong to the LDC list of the UN. While the WCO has shown a strong commitment to the African regions regarding HSC implementation it should also engage in the Americas/Caribbean and Far East/South East (Pacific) regions since there is a large WCO/HSC membership potential.

The WCO has an open approach regarding countries and economic regions that are not widely accepted as an independent state or non-UN member states: the WCO has accepted Kosovo and Palestine as member states and also lists the Cook Islands and Niue, which are all not UN member states (UN, 2020). However, the latter two countries are members of UNESCO (UNESCO, 2020) and WHO (WHO, 2020).

But why, in 2020, are these countries not also WCO/HSC/RKC members? The WCO community should reach out to the hesitating states in order to accommodate a membership. And it is doing so actively already.

The WCO has commenced a joined program with the European Union to strengthen the HSC in Africa (WCO, 2019g). At the point of its implementation in February 2019, 49 out of 54 African states had signed the HSC (WCO, 2019g) and therefore this program was also directed at reaching out to the last five nations for HSC membership. The WCO is sending expert teams and trainers at the request of the WCO member states and it is also preparing the accession of new countries to the HSC: the latest cases were the Gambia (WCO, 2019e), the Seychelles (WCO 2019f) and Somalia (WCO, 2019i), out of which the Gambia joined the HSC in June 2019 as the 158th contracting state (WCO, 2019h).

The WCO has issued a fact sheet on the introduction of a binding advance ruling system for tariff classification to support the HSC (WCO, 2014a, 2014b), as the WCO is also contributing to the implementation of the WTO TFA (WCO, 2014d, 2014e, 2016).

However, developed contracting parties (of the WCO) are asked to assist developing countries, according to article 5 HSC, with technical (and financial) support on issues of the application of the HSC and its nomenclature when this help is required and asked for. WCO outreach to all developing countries that are WCO members regarding accession to the HSC should be a priority. This can be supported by the HSC council and WCO developed nations.

Furthermore, introduction at the TFA will also supported by the WCO (WCO, 2014d, 2014e, 2016).

Currently, the WCO is actively supporting LDCs in particular, for example through the WCO Mercator program (WCO, 2014c). This support is also delivered with the help of the HMRC-WCO-UNCTAD Trade Facilitation Agreement Capacity Building Programme, which helps LDCs to implement the TFA (WCO, 2014d).

It is in the best interest of all trading nations, authorities and traders that they are all working according to the same rules. This can, must and should be achieved together.

## 5. Conclusion

#### 1. Membership of WTO, WTO TFA, WCO, HSC and RKC

In February 2020 there were 164 WTO member states (WTO, 2020a), of which 149 had ratified the WTO TFA (WTO, 2020b). In February 2020 there were 183 WCO member states (WCO, 2019a, WCO, 2019j), of which 158 were contracting parties to the HSC (WCO, 2019b).

Furthermore, there were 40 non-contracting parties that were applying the HSC (WCO, 2019b). In January 2020 there were 120 ratifying states to the RKC (WCO, 2019c) (Annex 1). The UN currently has 193 member states (UN, 2020).

#### 2. Comparison of the membership status

All in all, 200 states and economic regions were compared (Annex 1) and 101 of these countries have signed and implemented all five agreements.

There is still a large membership reservoir for WTO, WTO TFA, WCO, HSC and RKC membership (Tables 1–5):

- Nine countries that are applying the HSC as non-contracting-parties (WCO, 2019b) but are neither members of the WTO or the WCO are listed in Table 1.
- Twenty-two countries that are WTO observers and are negotiating their WTO membership (WTO, 2020a) are listed in Table 2. These countries must apply the HSC, although one is not a WCO member. Seven are applying the HSC without being a contracting state.
- Fifteen WCO members that are not HSC contracting states (but some are RKC signatory states) are listed in Table 3.
- Six countries that have always been WTO but not WCO members are listed in Table 4.
- Three countries that are either WTO and/or WCO members but are not applying the HSC/RKC are listed in Table 5.

#### 3. WCO initiative (outreach campaign)

The WCO should actively lobby its member states to accede to the HSC and RKC, and it is currently doing so actively and successfully in Africa (WCO, 2019g). Such programs should also reach out to other regions, such as the Caribbean, Pacific and Asia (Far East/South East) areas, in order to reach all WCO member states

The WCO should also encourage non-WCO members that are applying the HSC to become WCO and HSC/RKC members.

Many WCO programs concerning capacity building are sponsored by the EU, the UK or Japan, and involve continuous and sustainable commitment. Recognising the membership potential in the Americas and the Far East/South East it must be questioned whether other stakeholders should also contribute to the quest for an increased adoption of the WTO/WCO instruments, namely the US and China/Russia.

## 4. WTO initiative (outreach campaign)

The WTO is actively cooperating on various issues with the WCO, such as trade facilitation and the introduction of the TFA, market access, the Information Technology Agreement (ITA), customs valuation and rules of origin (WTO, 2020c).

The WTO should also actively lobby its member states to accede to the WCO, HSC and RKC.

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# Appendix 1

Table 1: WTO/TFA/WCO/HSC/RKC membership and contracting parties in 2020

Country	WTO	TFA	WCO	HSC	RKC
Afghanistan	+	+	+	_**	_
Albania	+	+	+	+	+
Algeria	_*	_	+	+	+
Andorra	_*	_	+	+	_
Angola	+	+	+	+	+
Antigua and Barbuda	+	+	+	_**	_
Argentina	+	+	+	+	+
Armenia	+	+	+	+	+
Australia	+	+	+	+	+
Austria	+	+	+	+	+
Azerbaijan	_*	_	+	+	+
Bahamas	_*	_	+	_**	_
Bahrain	+	+	+	+	+
Bangladesh	+	+	+	+	+
Barbados	_	_	+	_**	_
Belarus	_*	_	+	+	+
Belgium	+	+	+	+	+
Belize	+	+	+	_**	_
Benin	+	+	+	+	+
Bermuda	_	_	+	_**	_
Bhutan	_*	_	+	+	+
Bolivia	+	+	+	+	_
Bosnia and Herzegovina	_*	_	+	+	_
Botswana	+	+	+	+	+
Brazil	+	+	+	+	+
Brunei Darussalam	+	+	+	+	_
Bulgaria	+	+	+	+	+

Country	WTO	TFA	wco	HSC	RKC
Burkina Faso	+	+	+	+	+
Burundi	+	+	+	+	_
Cabo Verde	+	+	+	+	+
Cambodia	+	+	+	+	+
Cameroon	+	+	+	+	+
Canada	+	+	+	+	+
Central African Republic	+	+	+	+	_
Chad	+	+	+	+	_
Chile	+	+	+	+	_
China	+	+	+	+	+
Colombia	+	_	+	+	_
Comoros	_*	_	+	+	_
Congo (Republic of the)	+	+	+	+	+
Cook Islands	-	_	_	_**	+
Costa Rica	+	+	+	+	_
Cote d'Ivoire	+	+	+	+	+
Croatia	+	+	+	+	+
Cuba	+	+	+	+	+
Curacao	_	_	+	_**	_
Cyprus	+	+	+	+	+
Czech Republic	+	+	+	+	+
Democr. Rep. Congo	+	_	+	+	+
Denmark	+	+	+	+	+
Djibouti	+	+	+	+	_
Dominica	+	+	_	_**	_
Dominican Republic	+	+	+	+	+
Ecuador	+	+	+	+	_
Egypt	+	+	+	+	+
El Salvador	+	+	+	_**	_

Country	WTO	TFA	wco	HSC	RKC
Estonia	+	+	+	+	+
Eswatini (formerly Swaziland)	+	+	+	+	+
Equatorial Guinea	_*	_	_	_**	_
Ethiopia	_*	_	+	+	_
European Union	+	+	+	+	+
Fiji	+	+	+	+	+
Finland	+	+	+	+	+
France	+	+	+	+	+
Gabon	+	+	+	+	+
Gambia	+	+	+	+	_
Georgia	+	+	+	+	+
Germany	+	+	+	+	+
Ghana	+	+	+	+	+
Greece	+	+	+	+	+
Grenada	_	_	_	_**	_
Guatemala	+	+	+	+	_
Guinea	+	+	+	+	_
Guinea-Bissau	+	_	+	+	_
Guyana	+	+	+	_**	_
Haiti	+	_	+	+	_
Honduras	+	+	+	_**	_
Hong Kong, China	+	+	+	_**	_
Hungary	+	+	+	+	+
Iceland	+	+	+	+	+
India	+	+	+	+	+
Indonesia	+	+	+	+	+
Iran	_*	_	+	+	+
Iraq	_*	_	+	_**	_
Ireland	+	+	+	+	+

Country	WTO	TFA	wco	HSC	RKC
Israel	+	+	+	+	-
Italy	+	+	+	+	+
Jamaica	+	+	+	_**	-
Japan	+	+	+	+	+
Jordan	+	+	+	+	+
Kazakhstan	+	+	+	+	+
Kenya	+	+	+	+	+
Kiribati	_	_	_	_**	_
Korea, Republic	+	+	+	+	+
Kosovo	_	_	+	_	-
Kuwait	+	+	+	+	+
Kyrgyz Republic	+	+	+	+	-
Lao People's Democratic Republic	+	+	+	_**	+
Latvia	+	+	+	+	+
Lebanon	_*	_	+	+	_
Lesotho	+	+	+	+	+
Libya	_*	_	+	+	_
Liberia	+	_	+	+	_
Liechtenstein	+	+	_	_**	_
Lithuania	+	+	+	+	+
Luxemburg	+	+	+	+	+
Macao, China	+	+	_	_**	_
Madagascar	+	+	+	+	+
Malawi	+	+	+	+	+
Malaysia	+	+	+	+	+
Maldives	+	+	+	+	_
Mali	+	+	+	+	+
Malta	+	+	+	+	+

Country	WTO	TFA	wco	HSC	RKC
Marshall Islands	_	_	_	_**	_
Mauritania	+	_	+	+	_
Mauritius	+	+	+	+	+
Mexico	+	+	+	+	_
Micronesia	_	_	_	_**	_
Moldova	+	+	+	+	_
Mongolia	+	+	+	+	+
Montenegro	+	+	+	+	+
Morocco	+	+	+	+	+
Mozambique	+	+	+	+	+
Myanmar	+	+	+	_	_
Namibia	+	+	+	+	+
Nepal	+	+	+	+	_
Netherlands	+	+	+	+	+
New Zealand	+	+	+	+	+
Nicaragua	+	+	+	_**	_
Niger	+	+	+	+	+
Nigeria	+	+	+	+	+
Niue	_	_	_	_**	_
North Macedonia	+	+	+	+	+
Norway	+	+	+	+	+
Oman	+	+	+	+	+
Pakistan	+	+	+	+	+
Palestine	_	_	+	+	_
Palau	_	_	_	_**	_
Panama	+	+	+	+	_
Papua New Guinea	+	+	+	+	+
Paraguay	+	+	+	+	_

Country	WTO	TFA	wco	HSC	RKC
Peru	+	+	+	+	-
Philippines	+	+	+	+	+
Poland	+	+	+	+	+
Portugal	+	+	+	+	+
Qatar	+	+	+	+	+
Romania	+	+	+	+	+
Russia	+	+	+	+	+
Rwanda	+	+	+	+	+
Saint Kitts and Nevis	+	+	_	_**	_
Saint Lucia	+	+	+	_**	_
Saint Vincent and the Grenadines	+	+	_	_**	-
Samoa	+	+	+	_**	+
Sao Tomé and Principe	_*	_	+	+	+
Saudi Arabia	+	+	+	+	+
Senegal	+	+	+	+	+
Serbia	_*	_	+	+	+
Seychelles	+	+	+	_**	_
Sierra Leone	+	+	+	+	+
Singapore	+	+	+	+	-
Slovakia	+	+	+	+	+
Slovenia	+	+	+	+	+
Solomon Islands	+	_	_	_**	_
Somalia	_*	_	+	_**	_
South Africa	+	+	+	+	+
South Sudan	_*	_	+	_**	-
Sudan	_*	-	+	+	+
Spain	+	+	+	+	+
Sri Lanka	+	+	+	+	+

Country	WTO	TFA	wco	HSC	RKC
Suriname	+	_	+	_**	_
Sweden	+	+	+	+	+
Switzerland	+	+	+	+	+
Syria	_*	_	+	+	_
Taipei, Taiwan	+	+	_	_	_
Tajikistan	+	+	+	+	_
Tanzania	+	_	+	+	_
Thailand	+	+	+	+	+
Timor-Leste	_*	_	+	_**	_
Togo	+	+	+	+	+
Tonga	+	_	+	_**	_
Trinidad and Tobago	+	+	+	_**	_
Tunisia	+	_	+	+	+
Turkey	+	+	+	+	+
Turkmenistan	_	_	+	_**	_
Tuvalu	_	_	_	_**	+
Uganda	+	+	+	+	+
Ukraine	+	+	+	+	+
United Arab Emirates	_	_	+	+	+
United Kingdom	+	+	+	+	+
Uruguay	+	+	+	+	_
USA	+	+	+	+	+
Uzbekistan	_*	_	+	+	_
Vanuatu	+	-	+	+	+
Venezuela	+	-	+	+	_
Viet Nam	+	+	+	+	+
Yemen	+	-	+	+	+
Zambia	+	+	+	+	+

# **International Network of Customs Universities**

Country	WTO	TFA	wco	HSC	RKC
Zimbabwe	+	+	+	+	+
Sum (contracting)	192	148	183	158	120

<sup>-\*</sup> WTO-Observer

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<sup>-\*\*</sup> HSC-Application by Non-Contracting Party