Abstract

The World Trade Organization’s Trade Facilitation Agreement and Post-Clearance Audit – What Are the Benefits and Challenges?

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The World Trade Organization Trade Facilitation Agreement (WTO TFA) has been ratified by the requisite two-thirds majority of WTO member states. Consequently all member states are now bound to implement the reforms covered by the agreement. The WTO TFA requires among its provisions the implementation of a post-clearance audit function in customs organizations which is risk-based. International implementation of post-clearance audits has not been uniform amongst revenue and border management administrations, and the WTO TFA creates an opportunity for greater rigour internationally in the approach to post-clearance audit.

Keywords: border management, customs, post-clearance audit, revenue administration, trade, WTO Trade Facilitation Agreement