



International Federation of Red Cross and Red Crescent Societies
Fédération internationale des Sociétés de la Croix-Rouge et du Croissant-Rouge
Federación Internacional de Sociedades de la Cruz Roja y de la Media Luna Roja
الاتحاد الدولي لجمعيات الصليب الأحمر والهلال الأحمر

Background information sheet

International Standards on Customs and Disaster Relief

Effective responses to large disasters may require the shipment of relief goods and equipment to an affected country from international sources. These shipments can be affected by domestic customs regimes that are designed to address a variety of issues, including regulation and taxation of international commerce, protection from threats to human, animal and plant health and control of contraband. Some of these issues continue to be of legitimate concern even in the wake of a major disaster. However, the urgent need for entry of relief goods and equipment, particularly after a sudden-onset disaster like an earthquake or tsunami, requires some deviation from normal procedures and rules and, in most instances, at least partial waivers or exemptions are granted by governments of receiving states.

There are a number of specific international standards on the facilitation of customs in the disaster relief context. In addition, some international players enjoy exemptions from certain customs rules as part of a larger package of privileges and immunities. Finally, trade-related rules concerning customs may also have an impact on disaster operations.

Disaster-specific standards

There are a number of soft-law standards of universal application that refer to the facilitation of customs in disaster relief. For example, in 1970, the Customs Co-operation Council (the forerunner of the World Customs Organization) issued a [Recommendation to Expedite the Forwarding of Relief Consignments](#) aimed at its own members as well as member-states of the UN. The recommendation calls for the waiver of restrictions on the export or import of relief consignments, simplification of associated paperwork, waiver of duties, taxes and fees, and the authorization of customs clearance outside normally prescribed hours and locations.



A Danish Red Cross logistician talks to customs officials at Medan airport in the Aceh province of Indonesia.

Photo: Yoshi Shimizu/International Federation

In 1977, both the International Conference of the Red Cross and Red Crescent and the United Nations Economic and Social Council adopted a set of [Measures to expedite international relief](#), including recommendations concerning:

- waiving requirements for consular certificates of origin and invoices (Recommendation B)
- waiving requirements for import and/or export licences (Recommendation C)

- reducing, to the minimum, requirements and restrictions relating to hygiene and animal protection (Recommendation D)
- instructing customs authorities in transit and recipient countries to expedite processing (Recommendation I)

Donors were further encouraged to give prompt notification to consignees, to ensure detailed manifests and to seek prompt acknowledgement of the arrival of relief shipments (Recommendation H). More general language concerning customs facilitation can also be found in General Assembly [Resolution 57/150](#) of 2002 on urban search and rescue (art. 3).

There are also a great number of binding treaties on customs facilitation in disasters found in instruments with less than universal reach, including several multilateral treaties and scores of bilateral treaties, as well as status agreements and memoranda of understanding between states and international organizations. For example, at the global level, the [Tampere Convention on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations](#) of 1998 provides for the removal or reduction of regulations restricting the import, export or transit of telecommunications equipment (art. 9). Annex 9 to the Convention on International Civil Aviation of 1944 calls on states to take measures to ensure that disaster relief shipments by air can be “cleared without delay” (sec. 8.9). The [Convention on the Simplification and Harmonization of Customs Procedures](#) of 1973 and as amended in 1999 (the Kyoto Convention) echoed the provisions of the 1970 Customs Co-operation Council Recommendation concerning reduced formalities and waiver of duties and fees.¹ Similarly, the [Convention on Temporary Admission](#) (“Istanbul Convention”) of 1990 includes an annex providing for the temporary admission of goods imported for humanitarian purposes without import duties, taxes or restrictions. The [Convention on Assistance in the Case of a Nuclear Accident or Radiological Emergency](#) of 1986 (art. 8) calls for a waiver of customs duties on the property and equipment of international relief providers.

Similar provisions can be found in regional treaties such as the Inter-American Convention to Facilitate Disaster Assistance of 1984 (art. 5), the [ASEAN Agreement on Disaster Management and Emergency Response](#) of 2005 (art. 14) and the [Agreement among the Governments of the Participating States of the Black Sea Economic Cooperation \(BSEC\) on Collaboration in Emergency Assistance and Emergency Response to Natural and Man-Made Disasters](#) of 1998 (art. 10). Such exemptions are also common in the many existing bilateral agreements on disaster assistance (see, for example, the [Convention between the French Republic and the Federal Republic of Germany on Mutual Assistance in the Event of Disasters or Serious Accidents](#) of 1977 (art. 5)).

Privileges and immunities

In addition to disaster-specific agreements and instruments, many intergovernmental and international organizations benefit from a general set of privileges and immunities guaranteed by international law (see the IDRL Background Information Sheet on Privileges and Immunities). These include exemptions to customs duties and restrictions with regard to property and assets imported or exported for official use. (See, for example, the [Convention on the Privileges and Immunities of the United Nations](#) of 1946, sec. 7). As with diplomats, this privilege also extends to exemptions on customs

¹ See annexes B.2 and F.5 of the original treaty and specific annexes B and J.5 of the amended version. Unfortunately, the annexes must be separately adopted by a Kyoto Convention signatory before they go into effect for that state and only a few have done so with regard to those noted here. The guidelines to Annex J.5 of the Kyoto Convention also incorporate a “[Model Customs Agreement](#)” drafted by the United Nations Office for the Coordination of Humanitarian Assistance and the World Customs Organization.

restrictions and duties on the personal items of officials (see, for example, *ibid* at art. 18(g)).

Many UN agencies and other international organizations, including the International Federation of Red Cross and Red Crescent Societies, have concluded status agreements with states which re-emphasize this type of exemption. Similarly, certain multilateral and bilateral agreements between states concerning the status of military forces (which may sometimes be called upon to provide disaster relief-related assistance) call for exemptions from certain customs duties and requirements concerning their operations under specified circumstances (see, for example, the [Agreement between the Parties to the North Atlantic Treaty on the Status of their Forces](#) of 1951, art. XI). NGOs are also sometimes able to enter into individual agreements with governments on customs issues, or may benefit from more general policies to waive duties and full inspection procedures.

Some trade-related standards on customs

Where disaster-specific international standards do not apply or are imperfectly implemented in a particular state, general trade rules may come into play in an aid operation. Under the General Agreement on Tariffs and Trade (GATT) and a number of other agreements now under the framework of the World Trade Organization (WTO) (www.wto.org), the vast majority of states have agreed to lower barriers to trade, including tariffs, duties and restrictive customs practices. Nevertheless, there remains an important level of variation as to levels of preference given to products depending on their origin, particularly with regard to:

- least-developed countries, which have been accorded a number of exemptions from otherwise binding WTO rules on tariffs
- customs unions like the European Economic Area, the Southern Africa Customs Union and MERCOSUR (which have waived tariffs and quotas among members and maintain a common external tariff on imported goods)
- regional free trade areas such as the NAFTA, the East African Community, ASEAN and SAARC (which waive tariffs and quotas among members but do not impose a common external tariff)
- signatories to bilateral free trade agreements

Accordingly, the level of customs tariffs and duty that must be paid depends not only on the country to which goods will be shipped but also on the country of origin (as well any country of transit). It may therefore be worthwhile for humanitarian organizations that are in a position to do so to source relief materials from states accorded the most advantageous treatment by affected states.

The World Customs Organization (WCO) (www.wcoomd.org) is a separate intergovernmental organization dedicated to enhancing the effectiveness and efficiency of customs administrations. Among its functions is the elaboration and promotion of international conventions such as the Kyoto Convention, which is mentioned above. The WCO also facilitated the development of a series of conventions providing for the waiver of customs duties and tariffs on various types of items if only temporarily imported into a country (that is, with the intention to re-export them after use).

Of potential interest to disaster responders is the [Customs Convention on the Temporary Importation of Professional Equipment](#) of 1961 which allows the duty-free temporary importation of certain specific types of equipment, as well as the catch-all “other

professional equipment”, which, with some exceptions,² includes any equipment “necessary for the exercise of the calling, trade or profession of a person visiting a country to perform a specified task” (annex 3, para. 1). The [Customs Convention on the ATA Carnet for the Temporary Admission of Goods](#) of 1962 simplifies customs paperwork on “professional equipment” as described above and other temporarily imported items, by providing for the acceptance by its parties of a single document (the ATA carnet) in place of national customs documents.³ The provisions of these and other conventions which focus on temporary importation were later incorporated into the [Convention on Temporary Admission](#) (Istanbul Convention) of 1999, mentioned above.

For more information

See the IDRL web site and online legal database at www.ifrc.org/idrl or contact us at:

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² Regrettably, one of these exceptions applies to equipment “for the construction, repair or maintenance of buildings or for earth moving and like projects” (Annex 3, para. 1). However, an “illustrative list” (Annex 3, part II) specifically refers to other tools of various sorts, drilling equipment, transmission and communications equipment and vehicles, all of which might be needed in a disaster setting.

³ The carnet, issued by national “guaranteeing associations” also replaces national requirements for security deposits.