



BRICS
INDIA 2026

BUILDING FOR RESILIENCE, INNOVATION, COOPERATION AND SUSTAINABILITY

BRICS AEO ACTION PLAN 2026

**Voluntary Reference Framework for Inclusive and
Operational AEO Cooperation**

BRICS AEO Cooperation

Authorised Economic Operator (AEO) programmes strengthen trusted trade by recognising compliant and secure economic operators and enabling appropriate facilitation. Mutual Recognition Arrangements (MRAs) extend that trust across borders by allowing one Customs administration to recognise the AEO status granted by another, subject to agreed conditions and national requirements.

BRICS Customs Administrations identified value in a common practical framework that can support broader AEO participation, structured programme comparison, progression of bilateral MRAs, effective border-level implementation, secure data exchange, measurement of outcomes and capacity building. The BRICS AEO Action Plan 2026 responds to that need by bringing these areas into a single voluntary reference framework that members may use, adapt or defer according to their own legal and operational circumstances.

Development and Scope of the Action Plan

The Action Plan was developed through three rounds of consultations among BRICS Customs Administrations in 2026. Members exchanged national practices, implementation experience, operational challenges and proposals, and progressively converged on the need for a practical and flexible framework for AEO cooperation. Draft versions of the Action Plan and supporting technical annexures were circulated for review, and comments received from member administrations were considered in preparing this final version.

The Action Plan is intended for voluntary adoption and use as a common reference. It does not prescribe a uniform AEO model or require any member to undertake a particular activity. Its benefit lies in providing a structured menu of actions and model tools that any member administration may draw upon, individually or with willing partners, while preserving national discretion.

For ease of use, the eight Focus Areas are organised under three pillars: (i) strengthening and expanding the AEO ecosystem; (ii) building the foundation for mutual recognition; and (iii) operationalising and sustaining AEO-MRAs. Four technical annexures accompany the Action Plan as voluntary model tools.

Objectives

Broaden inclusive participation in AEO programmes.	Strengthen coordinated facilitation through relevant PGAs and OGAs.
Support programme alignment and progression of bilateral AEO-MRAs.	Translate mutual recognition into predictable border-level facilitation.
Enable secure data exchange and evidence-based evaluation of MRA outcomes.	Strengthen capacity building, technical learning and structured trade outreach.

Guiding Principles

Voluntary, non-binding and nationally determined: Participation and implementation remain voluntary and subject to each member’s domestic law, institutional readiness, priorities, resources and risk framework. Adoption or use of the Action Plan creates no legal obligation.	Sovereign discretion and mutual agreement: Each administration retains full discretion over its AEO criteria, validation, risk management, information-sharing, border procedures and MRA process. Cross-recognition or reliance on another administration’s work applies only where the concerned administrations mutually agree.
Preservation of Standards: Simplification or inclusion measures should not lower core safety, security, validation or compliance standards, including those applicable under national frameworks and the WCO SAFE Framework of Standards.	Outcome-driven and progressive implementation: Cooperation should focus on practical results and may proceed through phased implementation, pilots or high-impact areas according to readiness and system capability.

Secure and proportionate information exchange: Data sharing should have an appropriate legal basis, use only information necessary for the agreed purpose, and protect confidentiality, information security and applicable data-protection requirements.	Evidence and continuous improvement: Where feasible, members may use practical indicators and implementation experience to assess whether facilitation benefits are being realised and to improve MRA operation.
Flexible cooperation: Interested administrations may proceed bilaterally or plurilaterally on specific actions or technical tools without creating an obligation, commitment or precedent for other members. The Action Plan and its annexures may be reviewed and refined as experience develops.	

Snapshot: Pillars and Focus Areas

A quick guide to the structure of the BRICS AEO Action Plan 2026

3 Pillars		8 Focus Areas		4 Technical Annexures	
Pillar I Strengthening and Expanding the AEO Ecosystem					
Build broader participation in AEO programmes and strengthen coordination with relevant agencies.					
1. Inclusive AEO Frameworks with Focus on MSMEs		2. Progressive Engagement of PGAs and OGAs in the AEO Ecosystem			
Pillar II Building the Foundation for Mutual Recognition					
Support trust-building and progression of bilateral AEO-MRAs through structured comparison and direct engagement.					
3. Programme Comparison, Validation and Optional Cross-Recognition		4. Advancing Bilateral AEO-MRAs within BRICS			
Pillar III Operationalising and Sustaining AEO-MRAs					
Translate mutual recognition into real border facilitation, secure data exchange, evidence-based improvement and capacity building.					
5. Operationalisation of AEO-MRAs at the Border		6. AEO Data Exchange and Trader Identification			
7. Statistics Sharing and Evaluation of MRA Effectiveness		8. Capacity Building, Technical Alignment and Structured Outreach			

**PILLAR I — STRENGTHENING
AND EXPANDING THE AEO
ECOSYSTEM**
Focus Areas 1–2: Inclusive participation
and coordinated government facilitation

Focus Area 1: Inclusive AEO Frameworks with Focus on MSMEs

Broader participation by reliable MSMEs can strengthen the reach and impact of AEO programmes. The emphasis is on removing avoidable procedural barriers and improving access to support and benefits, while maintaining programme integrity and all applicable safety, security and compliance requirements.

Actions for Consideration

Member administrations may consider the following, according to domestic requirements and programme maturity:

- 1. Review whether reliable MSMEs face practical barriers in accessing the AEO programme, including high compliance costs, limited procedural familiarity, absence of dedicated compliance teams or limited access to handholding.
- 2. Consider practical MSME inclusion approaches, including the HELP framework:

Handholding: structured support to guide MSMEs through the AEO application and compliance process.	Expanding benefits: designing meaningful facilitation benefits so that AEO status has visible value for MSMEs.
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Lowering qualifying period / practical entry barriers: reducing non-essential entry barriers while retaining core safety, security and compliance requirements.	Process simplification: reducing avoidable documentation and simplifying procedures where legally permissible.
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- 3. Consider whether national circulars, guidelines or administrative instructions can make the AEO process more accessible to MSMEs while retaining core requirements of the WCO SAFE Framework and national risk requirements.
- 4. Ensure that any differentiated procedure for MSMEs remains proportionate and risk-based and does not create a lower-security or lower-compliance category of AEO certification.
- 5. Develop or strengthen MSME-specific outreach, awareness and facilitation support, including dedicated sessions, helpdesks, guidance material or relationship-manager type support, where feasible.
- 6. Review whether digitised processes can reduce the burden on smaller operators while ensuring traceability and accountability.
- 7. Share experiences on MSME inclusion in future BRICS AEO discussions, including measures adopted, challenges faced and observed trade response.

Safeguard

Simplification should address procedural or non-essential barriers without diluting core safety, security, validation or compliance standards.

Illustrative Follow-up

- Voluntary sharing of national MSME facilitation models.
- Identification of practical measures that members may adapt domestically.

Focus Area 2: Progressive Engagement of PGAs and OGAs in the AEO Ecosystem

AEO facilitation can become more meaningful where relevant Partner Government Agencies (PGAs) and Other Government Agencies (OGAs) recognise the trusted status of compliant operators within their respective mandates. Such engagement is best pursued selectively and progressively, beginning with agencies where recognition of AEO status can produce clear facilitation value and where legal, operational and technical readiness exists.

Actions for Consideration

Member administrations may consider the following:

1. Identify priority PGAs/OGAs whose procedures affect significant import or export volumes, clearance time, compliance cost or supply-chain predictability.
2. Undertake agency-wise consultations to explain AEO validation, compliance assurance, risk management controls and reliability of customs AEO certification.
3. Invite selected PGAs/OGAs to identify benefits they can extend to AEOs, together with any conditions, dependencies or legal requirements.
4. Develop agency-specific benefit matrices indicating the nature of benefit, category of AEO eligible for benefit, conditions to be fulfilled, system integration requirements, whether the benefit is

automatic or verification-based, and point of contact for operational issues.

5. Where feasible, develop backend or system-level integration so that AEO status can be recognised automatically by relevant agencies during clearance.
6. Adopt a phased approach, beginning with selected priority agencies and expanding gradually based on legal mandate, operational readiness, system capability and willingness to participate.
7. Consider whether an existing national trade facilitation mechanism or high-level inter-agency platform may support PGA/OGA engagement.
8. Share national examples of PGA/OGA benefits in future BRICS AEO discussions.

Sequencing Consideration

Where relevant to MRA implementation, members may first establish effective customs-to-customs operationalisation and thereafter progressively extend recognition or facilitation to selected PGAs/OGAs. This does not prevent integrated implementation where a member's domestic framework and readiness permit.

Illustrative Follow-up

- PGA/OGA benefit matrix format.
- Compilation of member experiences on PGA/OGA engagement.
- Identification of high-impact agencies by interested members.
- Pilot projects by willing members on selected agency benefits.

PILLAR II — BUILDING THE FOUNDATION FOR MUTUAL RECOGNITION

Focus Areas 3–4: Programme assurance, optional reliance and bilateral MRA progression

Focus Area 3: Programme Comparison, Validation and Optional Cross-Recognition

Programme comparison and validation establish confidence that partner AEO programmes provide an appropriate and comparable level of assurance. Where trust has already been established, willing administrations may also consider whether selected elements of previous comparison or validation work can be relied upon to reduce unnecessary duplication, without compromising national requirements.

Actions for Consideration

Member administrations may consider:

1. using the attached AEO programme comparison template as an initial reference tool for structured comparison, subject to further technical review, comments, refinement and bilateral adaptation by interested members;
2. sharing comments on the programme comparison template to improve clarity, usability and alignment with members' requirements;
3. considering, on a bilateral or plurilateral basis, optional recognition of or reliance upon completed phases of a Joint Action Plan, programme comparison or validation process, where the concerned administrations mutually agree, domestic legal frameworks permit, the previous work is considered reliable, and applicable risk, security, confidentiality and information-sharing requirements are satisfied;

4. maintaining the right of each customs administration to undertake its own programme comparison, validation visit or assessment where considered necessary.

Safeguard

Cross-recognition shall not be automatic, mandatory or imposed under the BRICS framework. It is an enabling option only for willing administrations and only to the extent mutually agreed by them.

Illustrative Follow-up

- A progressively refined BRICS reference template for AEO programme comparison, based on technical comments and experience of interested member administrations.
- Voluntary principles for reliance on previous validation or programme comparison work.
- Case-by-case bilateral or plurilateral use of cross-recognition by willing members.

Focus Area 4: Advancing Bilateral AEO-MRAs within BRICS

BRICS Customs Administrations are at different stages of bilateral AEO-MRA engagement. Direct technical communication, structured programme comparison, exchange of relevant programme and legal information, validation and agreed follow-up can support willing pairs in progressing bilateral MRAs while preserving the discretion and internal procedures of each administration.

Actions for Consideration

1. continuing bilateral MRA discussions with interested BRICS partners;

2. establishing or updating direct official contact channels between the respective AEO teams for preliminary technical communication and follow-up, without prejudice to formal diplomatic or administrative channels;
3. using programme comparison templates to structure bilateral discussions;
4. sharing legal documents, programme details and validation requirements through appropriate channels;
5. identifying nominated technical focal points who may facilitate initial exchange of programme information and coordination of bilateral discussions;
6. exploring joint validation or other agreed processes where required under national procedures; and
7. keeping BRICS members informed, where appropriate, of broader progress and lessons learned, without disclosing confidential bilateral information.

A non-binding BRICS AEO Bilateral MRA Tracker may be maintained as a practical reference tool to provide visibility of bilateral progress on Joint Action Plans, programme comparison, validation, MRA conclusion and operationalisation. Entries should be based on inputs confirmed by the concerned administrations. The tracker does not create any obligation and does not affect the sovereign discretion of members to initiate, conclude, implement or defer any bilateral MRA-related process.

Safeguard

Bilateral MRA negotiations remain entirely at the discretion of the participating administrations. Nothing in this Action Plan requires any member to enter into, accelerate, conclude or implement an MRA.

Illustrative Follow-up

- Updated AEO-MRA contact points and technical focal points among interested members.
- Continued bilateral technical discussions.
- Sharing of lessons learned from concluded or ongoing MRA processes.
- Maintenance of a non-binding BRICS AEO Bilateral MRA Tracker based on confirmed inputs from concerned administrations.

PILLAR III — OPERATIONALISING AND SUSTAINING AEO-MRAs

Focus Areas 5–8: Border delivery, data,
measurement and implementation capability

Focus Area 5: Operationalisation of AEO-MRAs at the Border

The value of mutual recognition is realised when eligible AEOs receive the agreed facilitation safely, predictably and consistently at the border. Effective implementation therefore requires clear operational procedures, reliable identification of partner AEOs, appropriate risk treatment, informed border officers and mechanisms to resolve implementation issues.

Voluntary Actions for Consideration

1. developing or sharing operational procedures that explain how recognised AEOs will receive MRA benefits in practice;
2. defining the minimum operational steps after signing of an MRA, including designation of contact points, exchange and verification of AEO data, loading or recognition of data in national systems, identification of mutually recognised AEOs, communication of risk-treatment instructions, issuance of border-level guidance and establishment of issue-resolution mechanisms;
3. reviewing whether border officers have clear instructions on the treatment of mutually recognised AEOs;
4. conducting pilots or phased implementation where full system integration is not immediately available;
5. establishing operational contact points for resolving difficulties faced by recognised AEOs;
6. ensuring that benefits are consistent with the signed MRA, domestic risk management requirements and national law;

- 7. using existing customs mutual assistance agreements or other legal instruments, where appropriate, to support secure cooperation and information exchange;
- 8. ensuring timely communication of suspension, withdrawal, expiry or material change in the status of a mutually recognised AEO; and
- 9. establishing a mechanism to record and resolve instances where a mutually recognised AEO reports that agreed MRA facilitation has not been received.

Possible Elements of a Common Operational Procedure

scope and purpose;	categories of AEOs covered;
benefits to be extended;	data fields, method and frequency of exchange;
verification and acceptance of exchanged AEO data and system recognition;	risk-management treatment and border-level instructions;
operational contact points, escalation and issue resolution;	procedures for suspension, withdrawal, expiry or change in AEO status;
statistics and periodic review;	confidentiality, information-security and applicable data-protection safeguards.

Illustrative Follow-up

- Model outline for an AEO-MRA operational procedure.
- Compilation of operational challenges faced by members.
- Sharing of national approaches to identifying foreign AEOs in customs systems.

Focus Area 6: AEO Data Exchange and Trader Identification

Reliable identification of a foreign AEO is essential for MRA benefits to be applied correctly. A standardised and proportionate data-exchange approach can reduce ambiguity, improve system recognition and support secure implementation. The approach should favour the minimum data necessary for identification and benefit delivery, take into account relevant WCO guidance, and remain adaptable to national identifiers and IT environments.

Actions for Consideration

1. developing a standard AEO data-sharing template for use between willing members after MRA operationalisation;
2. identifying a minimum dataset required to recognise foreign AEOs safely and consistently and to extend agreed MRA benefits, taking into account relevant WCO guidance and the legal, operational and technical requirements of participating administrations;
3. distinguishing, where appropriate, between minimum, optional and conditional data fields so that additional information is exchanged only where operationally necessary and legally permissible;
4. reviewing whether trader identification numbers or equivalent identifiers can improve recognition of foreign AEOs in customs systems;

5. considering a standard naming convention or identifier structure, taking into account international guidelines and national tax or business identifiers;
6. examining whether existing exchange formats, spreadsheets, secure portals, encrypted channels or other mechanisms can be improved or standardised;
7. exploring future-ready digital mechanisms for secure AEO data exchange, where members have necessary legal and technical readiness;
8. ensuring that any data exchange is supported by appropriate legal basis, information security safeguards, confidentiality undertakings and data protection requirements; and
9. ensuring timely updates on suspension, withdrawal, expiry or change in AEO status.

The proposed BRICS AEO Standard Data Exchange Template at Annexure II sets out the data structure for technical consideration, including core, conditional and optional fields. Interested administrations may refine or adapt the template through written, bilateral or plurilateral technical exchanges. Any resulting use of the template remains voluntary and subject to the requirements of the participating administrations.

Illustrative Follow-up

- Refined model AEO data-sharing template taking into account relevant WCO guidance and member comments.
- Guidance on trader identification for MRA implementation.
- Sharing of member experience on data exchange and IT integration.

Focus Area 7: Statistics Sharing and Evaluation of MRA Effectiveness

A practical evidence base can help administrations assess whether MRA benefits are being delivered as intended, identify operational gaps and improve implementation. Evaluation should rely on a manageable set of aggregated, non-sensitive indicators that can be produced consistently and shared where legally permissible.

Actions for Consideration

1. progressively refining the statistics-sharing template for assessing whether MRA benefits are being realised, based on data availability and the technical comments of interested members;
2. sharing aggregated and non-sensitive data, where legally permissible, to support evaluation of MRA effectiveness;
3. limiting indicators to a practical and manageable set that can be generated consistently without imposing disproportionate administrative or reporting burdens;
4. using statistics to improve implementation rather than to create binding performance obligations; and
5. reviewing indicators periodically to reflect programme maturity and operational experience.

The AEO-MRA Facilitation Data Format at Annexure III provides indicative measures for technical consideration. Members may use or adapt those measures according to data availability, legal constraints and bilateral requirements.

Illustrative Follow-up

- Refined statistics-sharing format for AEO-MRA effectiveness.
- Annual or periodic exchange of aggregate implementation data by willing members.
- Evidence-based review of MRA implementation challenges and benefits.

Focus Area 8: Capacity Building, Technical Alignment and Structured Outreach

Differences in programme maturity, legal settings, IT capability and operational practice can affect the consistent implementation of AEO programmes and MRAs. Targeted capacity building, peer learning and structured outreach can help officers and trade understand requirements, strengthen technical alignment, address implementation gaps and improve the practical use of MRA benefits.

Actions for Consideration

1. organising structured outreach sessions for importers and exporters trading with specific BRICS partners;
2. inviting officers from the relevant partner customs administration to participate in such outreach sessions virtually or in person;
3. using outreach to explain MRA benefits, how traders may avail facilitation, documentary or identifier requirements, points of contact and mechanisms for raising practical difficulties;
4. developing, where requested by interested members, practical officer-training modules on MSME facilitation, PGA/OGA engagement, AEO programme comparison, validation methodology, MRA operationalisation, data exchange, trader identification, statistics, evaluation and border-level implementation;

5. using ongoing bilateral MRA validation processes, where mutually agreed, for short technical exchanges or training modules without duplicating effort; and
6. sharing national training material, checklists, validator guidance or outreach modules where members are willing and legally able to do so.

Illustrative Follow-up

- Demand-driven AEO training and outreach activities based on member interest and available resources.
- Country- or partner-specific outreach sessions for trade.
- Practical officer-training modules under the BRICS AEO cooperation framework.
- Peer-learning visits or virtual technical exchanges by interested members.

Way Forward

1. Strengthen and broaden the AEO ecosystem Continue sharing practical approaches for inclusive AEO participation, particularly for MSMEs, and progressively explore engagement of relevant PGAs/OGAs through benefit mapping, exchange of national experience and pilot initiatives by interested administrations.	2. Advance bilateral AEO Mutual Recognition Encourage interested administrations to progress bilateral AEO-MRAs through direct technical engagement, structured programme comparison, exchange of relevant information, validation or other mutually agreed processes, supported where useful by common reference tools and the voluntary BRICS AEO-MRA Bilateral Tracker.
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3. Strengthen operational implementation of AEO-MRAs Promote practical arrangements that translate mutual recognition into predictable border-level facilitation, including operational procedures, reliable trader identification, secure and proportionate AEO data exchange, system recognition of partner AEOs, issue-resolution mechanisms and voluntary evaluation of MRA effectiveness.	4. Build implementation capability and continuously improve the framework Support demand-driven capacity building, peer learning, officer training and structured trade outreach, while using implementation experience to progressively refine the technical annexures and related guidance. The Action Plan may be periodically reviewed in future BRICS AEO discussions, based on member interest and consensus.
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Review and Future Updates

1. The Action Plan may be reviewed periodically in future BRICS AEO discussions, based on member interest and consensus.	2. Members may share implementation experience, challenges and lessons learned to support continuous improvement.
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3. Technical annexures may be refined or updated as practical experience develops. Circulation of a revised annexure does not create an obligation on any member to adopt or use it.	4. Future BRICS Chairs may facilitate continuity, review and consolidation of the Action Plan while preserving its voluntary and non-binding character.
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Conclusion

The BRICS AEO Action Plan 2026 provides a common voluntary framework for expanding trusted-trader participation, strengthening the foundations of mutual recognition and improving the practical delivery of MRA benefits. It does not establish mandatory standards or obligations and does not alter the sovereign discretion of any member administration.

By using the Focus Areas and technical annexures selectively and cooperatively, interested administrations can reduce unnecessary duplication, improve predictability and strengthen secure and facilitated trade while retaining full flexibility to act in accordance with their own legal, operational and policy frameworks.

Annexures

1. Annexure I: MRA Programme Comparison Template	2. Annexure II: BRICS AEO Standard Data Exchange Template
3. Annexure III: AEO-MRA Facilitation Data Format	4. Annexure IV: BRICS AEO-MRA Bilateral Tracker

Click [here](#) or scan to download Annexures



Notes



BRICS AEO ACTION PLAN 2026

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Pillars

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Focus Areas

4

Technical Annexures

BRICS Customs Cooperation Working Group on Authorised Economic Operators (AEO)