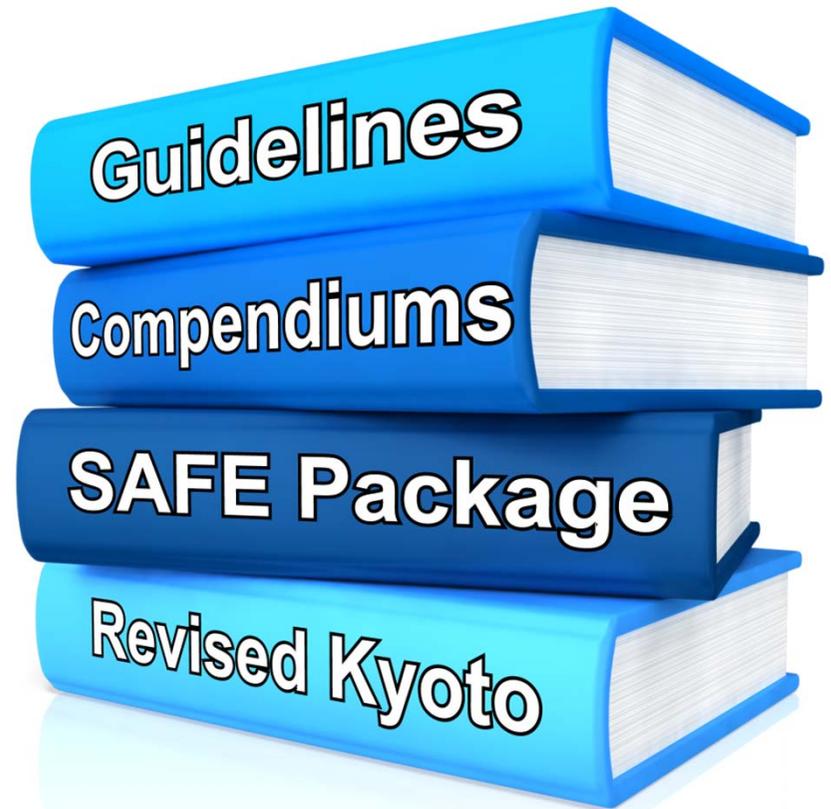




WCO Implementation Guidance



Guidelines

Compendiums

SAFE Package

Revised Kyoto



Provision of ATF

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graph LR; A[Provision of ATF] --- B(( )); B --- C[Overview]; B --- D(( )); D --- E[Revised Kyoto Convention]; B --- F(( )); F --- G[Other WCO Tools]; B --- H(( )); H --- I[Members' Practices]; B --- J(( )); J --- K[Performance indicators];
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Overview

Revised Kyoto Convention

Other WCO Tools

Members' Practices

Performance indicators

Example

ARTICLE 1: PUBLICATION AND AVAILABILITY OF INFORMATION

1. Publication

Overview

The WTO AFT ask Members to promptly publish information regarding Customs procedures such as Importation, exportation and transit procedures, applied rates of duties and taxes, and fees and charges in a non-discriminatory and easily accessible manner.

Chapter 9 of the General Annex to the Revised Kyoto Convention is the most relevant Chapter to transparency and predictability. This Chapter sets forth the provisions in three sub-sections in accordance with the nature of the information, i.e. information of general application, information of a specific nature, and decisions and rulings.

The following WCO Tools are also useful to implement the ATF.

- Recommendation (1999) on the Use of World Wide Web sites by Customs administrations
- Recommendation (2001) on the application of HS Committee Decisions
- Revised Arusha Declaration

Revised Kyoto Convention

General Annex - Chapter 9: Information, Decisions and Rulings Supplied by the Customs

The availability of information on Customs matters to interested persons is one of the key elements of trade facilitation. This information, which must be furnished by Customs, may be general or specific. Persons often need specific information about a particular operation they intend to carry out. Sometimes the decision whether or not to proceed with the operation may depend upon the information supplied by the Customs. When such information is requested, it is the responsibility of the Customs to provide it completely and accurately and as soon as possible.

This Chapter applies only to information supplied by the Customs and relates to information of general application, information of a specific nature, and to the particular procedure by which persons may obtain tariff classification information which is binding upon the Customs. These Guidelines also contain examples of methods of application by some administrations. These are found in Appendix II to this document. For detailed comments on this Chapter, the text of the three provisions can be found below and the guidelines can also be uploaded using the below link.

9.1. Standard

The Customs shall ensure that all relevant information of general application pertaining to Customs law is readily available to any interested person.

9.2. Standard

When information that has been made available must be amended due to changes in Customs law, administrative arrangements or requirements, the Customs shall make the revised information readily available sufficiently in advance of the entry into force of the changes to enable interested persons to take account of them, unless advance notice is precluded.

9.3. Transitional Standard

The Customs shall use information technology to enhance the provision of information.

[RKC Guidelines on RKC General Annex - Chapter 9 \(download\)](#)

Other WCO Tools

Recommendation (1999) on the Use of World Wide Web sites by Customs administrations [\(download\)](#)

The Recommendation sets out basic information to be made available on Customs web sites, including information for travellers and traders. It also describes contact information of Customs, including email addresses to be made available to the public.

Recommendation (2001) on the application of HS Committee Decisions [\(download\)](#)

The Recommendation asks Members to take all appropriate action to introduce programmes for binding pre-entry classification information.

Revised Arusha Declaration [\(download\)](#)

Paragraph 3 of the revised Arusha Declaration emphasizes a high degree of certainty and predictability of Customs. It highlights that Customs laws, regulations, procedures and administrative guidelines should be made public.

Member's Practices

TAPIN (Australia) (RKC guideline General Annex 9)

- The Tariff and Precedents Information Network (TAPIN) is an on-line mainframe computer based system. It is an electronic version of the publications used by Customs Officers, Customs Brokers and the general importing community, to ascertain the correct rate of Customs duty payable on imported goods.
- TAPIN is an integral part of the Australian Customs Service (ACS) electronic initiatives scheme. It provides a means by which users across Australia can have fingertip electronic access to all the information they require to assess their Customs liabilities.
- TAPIN is designed to:
 - help users to have a uniform approach towards Tariff interpretation and classification of goods for duty and concessional purposes and towards valuation issues
 - facilitate access to Dumping information.
- TAPIN provides:
 - the latest update of Tariff, Valuation and Dumping publications;
 - a means of obtaining a unique number for each Tariff or Valuation Advice application, which may be quoted on import documents;
 - access to Tariff and Valuation precedents;
 - access to individual Tariff and Valuation Advice databases; and
 - an index of goods that are subject to Dumping.
- TAPIN comprises:
 - the Act, the schedules and the supplementary provisions of the working Tariff;
 - the Harmonised System Explanatory Notes;
 - the Schedule of Concessional Instruments;
 - the Australian Customs Tariff Guide;
 - the European Customs Inventory of Chemicals;
 - the Tariff Precedents, Valuation Precedents and Preference Precedents database;
 - the Tariff Advice and Valuation Advice application systems;
 - each individual Brokers Tariff Advice and Valuation Advice database
 - the GATT Valuation Compendium;
 - Volume No 8 of the ACS Manual; and
 - the indices to both the Dumping Commodities Register and the Confidential Instructions

Performance indicators

Yes/No Question

Do you publish Customs Laws regulations, procedures (including all associated regulatory documents), fee and charges imposed prior to implementation?

Quantitative indicators

% of information stipulated in Article 1.1 of ATF publicly available.

Article 1 -(Publication and availability of information)



1. Publications

2. Information Available Through Internet

3. Enquiry Point

4. Notification

Download an offline copy



Overview

The WTO AFT ask Members to promptly publish information regarding Customs procedures such as application, expiration and transit procedure applied rates of duties and taxes, notes and charges in a non-discriminatory and easily accessible manner.

Chapter 9 of the General Annex to the Revised Kyoto Convention is the most relevant Chapter to transparency and predictability. This Chapter sets forth the provisions in this area in accordance with the procedure and formal information for ease of general application, information on procedures and administrative rulings.

The following WCO Tools are also useful to implement the ATF.
Recommendation (1999) on the Use of World Wide Web sites by Customs administrations
Recommendation (2001) on the application of HS Committee Decisions
Revised Arusha Declaration

WTO ATF



Revised kyoto convention



Other WCO Tools



Performance Indicators





