



**World Customs  
Organization**

# WCO Presentation on TCCV

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**CCV meeting**

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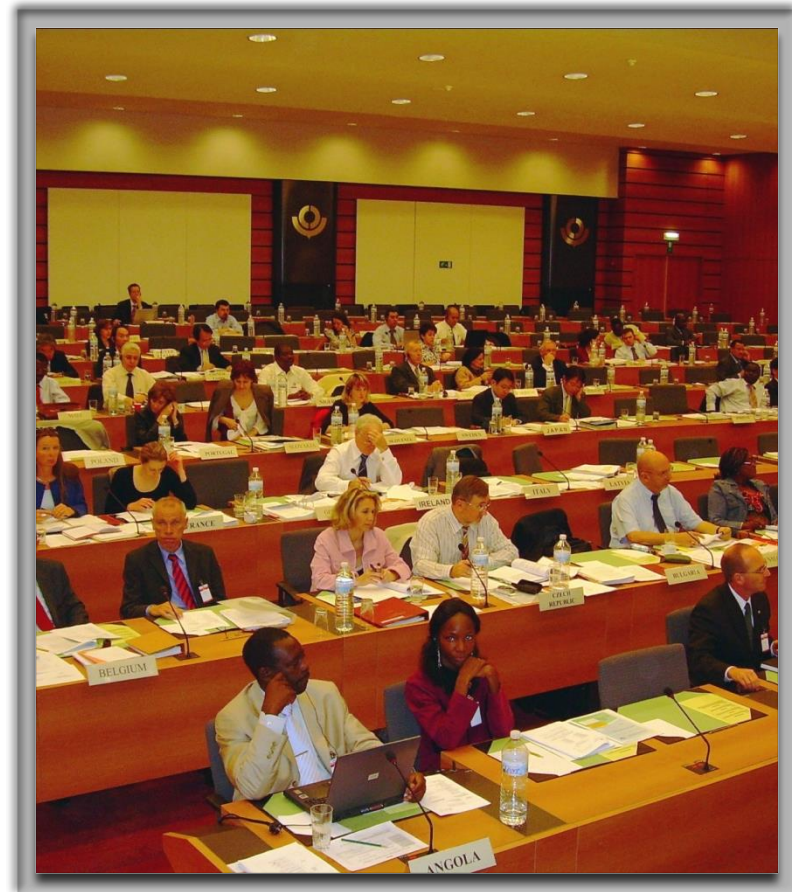
# Basic Introduction



# Technical Committee on Customs Valuation (TCCV)



- established by the Agreement under the auspices of the WCO
- to ensure that, **at the technical level**, the Agreement is interpreted and applied by all Members in a uniform and consistent manner
- meets twice a year at the headquarters of the WCO
- official languages: English, French and Spanish
- document-base session on the WCO CLiKC! Platform prior to the TCCV Session in recent years





# Representatives

## ➤ Member Representatives

- Each WTO Member may nominate one delegate and one or more alternates to be its representatives on the Technical Committee

## ➤ Observers Representatives

- Members of the WCO which are not Members of the WTO;
- International organizations: includes the WTO, the ICC and the OECD.

## ➤ One Chairperson and two Vice-Chairpersons for a period of one year





# TCCV Agenda

# Technical Assistance, Capacity Building and Current Issues



## Report on the Technical Assistance / Capacity Building Activities undertaken by the Secretariat and Members

The WCO Secretariat monitors and communicates the technical assistance /capacity building activities planned and/or carried out by Members in order to provide useful information to all Members for planning purposes and to prevent duplication of effort.

The Report also includes the WCO Secretariat's capacity building activities.

- The WCO Expert Accreditation programme

## Progress Report on Members' application of the WTO Customs Valuation Agreement

This is a standing agenda item where the WCO Secretariat invites Members to make report on the progress made in the implementation of the WTO Customs Valuation Agreement during the intersession. This can cover any aspect of implementation, e.g. legal or procedural.

# Theme Meeting



The Technical Committee has arranged a number of Theme Meetings in the past. Typically, one or more themes are selected which are of interest and relevance to a range of Members and consist of presentations by Members and Observers, followed by panel discussions.

The Technical Committee has agreed to hold a Theme Meeting at its 57<sup>th</sup> TCCV Session in October 2023. The topic is *Customs valuation control processes used by Customs administrations*.

# Specific Technical Questions



## Submission of technical questions

A template has been developed for the use of Members when submitting a technical question to the TCCV for consideration, which is available via the WCO Members' website.

The Technical Committee determines whether to accept the question as a “Specific Technical Question” on the Agenda of the next session

## Outcome of examination of Specific Technical Questions

- Adopt instruments in the form of Advisory Opinion, Commentary, Explanatory Note, Case Studies or Studies based on consensus or
- Move the question to Part III "Questions raised, pending future work" of the Conspectus of Technical Valuation Questions waiting for future discussion.



# TCCV Instruments

## ➤ Advisory Opinion

answers a question raised on the application of the Agreement to a particular set of facts, actual or theoretical.

## ➤ Commentary

a treatise consisting of a series of comments on part of the text of the Agreement intended to clarify a situation where a literal reading of the text itself can usefully be supplemented by additional guidance.

## ➤ Explanatory Note

the Technical Committee's views on a question of a general nature arising from one or more provisions of the Agreement.

## ➤ Case Study

an exposition of a complex set of facts based on an actual commercial transaction, which can be used to demonstrate the practical application of one or more provisions of the Agreement.

## ➤ Study

sets out the result of an examination in some depth of any question related to the Agreement.



\* Online, CD-ROM and hard copy versions

[www.wcoomdpublications.org](http://www.wcoomdpublications.org)

[www.wcotradetools.org](http://www.wcotradetools.org)

# TCCV Instruments



## Achievements of the Technical Committee on Customs Valuation

Types	"Tokyo Round" Technical Committee (1981 to 1995)	"Uruguay Round" Technical Committee (1995 to date)	Total
Advisory Opinions	36	11	47
Commentaries	20	5	25
Explanatory Notes	5	1	6
Case Studies	11	8	19
Studies	2	0	2
Number of instruments approved	74	25	99
Examination of questions concluded	82	39	121
Questions deferred for more information	3	33	36
Total number of questions examined	85	72	157
Number of technical assistance activities	62	315	377
Average number of delegations per session	-	67	-



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**Thank you**

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