WCO Presentation on TCCV

Jiabin LUO
Technical Officer on Customs Valuation, Tariff and Trade Affairs Directorate

CCV meeting
24 May 2023
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
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 57th 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
www.wcotradetools.org
# TCCV Instruments

## Achievements of the Technical Committee on Customs Valuation

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Advisory Opinions</td>
<td>36</td>
<td>11</td>
<td>47</td>
</tr>
<tr>
<td>Commentaries</td>
<td>20</td>
<td>5</td>
<td>25</td>
</tr>
<tr>
<td>Explanatory Notes</td>
<td>5</td>
<td>1</td>
<td>6</td>
</tr>
<tr>
<td>Case Studies</td>
<td>11</td>
<td>8</td>
<td>19</td>
</tr>
<tr>
<td>Studies</td>
<td>2</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>Number of instruments approved</td>
<td>74</td>
<td>25</td>
<td>99</td>
</tr>
<tr>
<td>Examination of questions concluded</td>
<td>82</td>
<td>39</td>
<td>121</td>
</tr>
<tr>
<td>Questions deferred for more information</td>
<td>3</td>
<td>33</td>
<td>36</td>
</tr>
<tr>
<td>Total number of questions examined</td>
<td>85</td>
<td>72</td>
<td>157</td>
</tr>
<tr>
<td>Number of technical assistance activities</td>
<td>62</td>
<td>315</td>
<td>377</td>
</tr>
<tr>
<td>Average number of delegations per session</td>
<td>-</td>
<td>67</td>
<td>-</td>
</tr>
</tbody>
</table>
Thank you

Jiabin LUO
Technical Officer on Customs Valuation, Tariff and Trade Affairs Directorate

www.wcoomd.org