Transparency under the Customs Valuation Agreement

Canada

WTO Webinar
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Transparency

• Central tenet of the WTO, GATT 1994 and the Customs Valuation Agreement
• Open trading system in which the rules are easily accessible and available to all
• Traders will have certainty respecting the customs value of their importations
  – Promotes voluntary compliance
  – Helps achieve objectives of Agreement
Customs Valuation Agreement

- Article 12 – Publish laws, regulations, decisions, rulings
- Notice provisions - Articles 1.2, 7.3, and 16
- Article 11 – Appeal Rights
Implementation and Best Practices

• No set formula
• On-going process
• Publish laws, regulations, and policies
• Provide a means to question/appeal by a neutral source (recourse)
Canada’s Practices

• Implementation: developed legislation, regulations, policies, and training
• On-going: administrative policy directives (D-Memos), Customs Valuation Handbook, consultative groups and processes, and rulings
• Canada’s legislation, regulations, and policy directives are publicly available. With consent, rulings are also published
• Verification priorities are also identified on the CBSA’s website to promote compliance and voluntary disclosure
• Canada’s transparency measures have benefited both the traders and its customs administration
Conclusion

• Transparency is a key factor in obtaining the objectives of the Customs Valuation Agreement
• Transparent rules and policies facilitate administration and compliance