

United States – The Role of Advance Rulings and Administrative Procedures in TFA Implementation (G/TFA/W/7)

- The United States thanks the Committee for considering its communication regarding the role of advance rulings and administrative procedures in implementing the TFA.
- We submitted this communication to share the best practices we have learned from our experience in developing, implementing, and maintaining an advance ruling program. We wanted to share our experience as other Members begin implementing Article 3 of the TFA and share how we believe that advance rulings promote transparency, certainty and uniformity for traders and customs services alike
- An advance rulings regime fosters openness, efficiency, and transparency. An advance rulings program is key aspect of a modern customs administration and provides a vital service to the trade community in the form of predictability, certainty, and fairness.
- In accordance with the TFA and our own experience, the U.S. considers that an effective advance rulings regime has the following characteristics:
 - Rulings are simple to obtain and issued in a timely manner;
 - Rulings are legally binding;
 - Rulings are published, and the rulings process is transparent;
 - Confidential information is protected;
 - Rulings set the customs practice throughout the United States for that good for all traders;
 - There is effective communication externally (with the public) concerning rulings matters;
 - There is effective communication internally (within customs) to support a rulings regime;
 - The advance rulings system promotes uniformity and fairness.
- The United States Customs and Border Protection (CBP) issues rulings and other decisions that importers can use for guidance for the merchandise described in the ruling, whether or not the ruling was issued to them. CBP publishes its rulings so that any member of the public can access them in print or online. CBP has clear regulations that are also freely available online and that

govern every aspect of its rulings program. All these aspects of CBP's rulings program make it uniform in application.

- The system provides a process under which rulings are simple to obtain, legally binding, timely provided, and made publicly available while protecting confidential information. The system is supported by consistent and transparent communication within CBP and with traders.
- The United States encourages all Members to share their views and experiences concerning advance rulings, including the different scale and practices in their advance rulings programs and the use of advance rulings by their exporters. The United States further encourages Members to share these views with a view toward full TFA implementation and achieving its aims of further expediting the movement, release and clearance of goods, including goods in transit. The US looks forward to working with Members seeking further information in establishing an advance rulings regime or expanding an existing advance rulings program.