

**GENERAL AGREEMENT ON
TARIFFS AND TRADE**

RESTRICTED

VAL/W/29/Rev.1
16 October 1985

Special Distribution

Committee on Customs Valuation

INFORMATION ON TECHNICAL ASSISTANCE ACTIVITIES

Revision

At its meeting of 9-10 May 1985, the Committee agreed that it would help ensure the greater transparency in GATT of technical assistance activities pursuant to Article 21.3 of the Agreement on Implementation of Article VII of the GATT if the information documents prepared by the Technical Committee on such activities were also made available as GATT documents.

Attached is reproduced the information contained in CCC document 32.848 of 26 September 1985.

TECHNICAL ASSISTANCE

SURVEY OF SEMINARS AND TRAINING COURSES
ON CUSTOMS VALUATION (GATT AGREEMENT)

General

1. Article 21.3 of the Agreement provides for technical assistance to the developing countries for which a programme is to be drawn up. The Article goes on to state that such technical assistance may include, inter alia, training of personnel, assistance in implementation measures, access to sources of information regarding Customs valuation methodology, and advise on the application of the provision of the Agreement. In this regard it is recognized that for the developing countries which are, by virtue of being Parties to the Agreement, committed to apply the Agreement at a fixed date or which are considering applying it in the near future, it would be a matter of urgent need to have a nucleus of Customs officers trained on the Code. Thus amongst various technical assistance programmes, training of personnel acquires a degree of priority.
2. As provided in Annex II of the Agreement, the responsibilities of the Technical Committee include facilitation of technical assistance with a view to furthering the international acceptance of the Agreement. The Technical Committee at its first meeting expressed the view that the Customs Co-operation Council, through its Secretariat, could provide co-ordination in developing a technical assistance programme in co-operation with administrations willing to provide assistance and other international organizations. The Council's Plan for the '80's has also placed considerable emphasis on the need for arranging seminars and training courses on the GATT Code. Accordingly, having organized the first familiarization seminar on the GATT Code, the Council has participated in several regional seminars held on Customs valuation.

Review of past activities in which the Council participated

- The familiarization seminar on Customs valuation under the GATT Valuation Agreement was organized by the Council at its Headquarters in 1980 and was attended by 110 participants from 54 countries and 6 international organizations. The aim of the seminar was to familiarize participants with the new Code, drawing, in particular, on the experience of those administrations which had already commenced to apply the system.

- An information seminar on the Agreement was arranged by the European Economic Community in co-operation with ALADI countries. It was held at Montevideo in October 1981 and was attended by 42 participants from 11 ALADI countries. A representative from the CCC made presentations at the seminar.
- The Economic Community of West African States (ECOWAS) Secretariat organized a seminar on Customs valuation in co-operation with the CCC, UNCTAD and GATT. It was held at Cotonou (Benin), in July 1982. The objective of the seminar was to acquaint Member States with the GATT Valuation Code with a view to introducing a uniform application of Customs Valuation system within the Community of Western African States. 37 participants from 19 countries and organizations attended the meeting.
- A valuation seminar on the Agreement was organized by the Malaysian Administration and hosted by the Philippines for the ASEAN countries. It was held at Manila in December 1982. Representatives of the Council, the General Agreement on Tariffs and Trade, the European Economic Community and the United States participated in the presentation of the seminar.
- The European Economic Community Commission in co-ordination with the ALADI organized a valuation seminar at Brasilia in April 1983 with the representative participation of the Council. Two United States Customs officials also participated.
- The Council was also represented in a seminar organized by the United States Customs Administration on the GATT Code which was held at Brunswick, Georgia, in August 1983. It was attended by member countries of ALADI and the Administrations of Barbados, the Bahamas, Belize, Canada, Domenica, Granada, Jamaica, Montserrat, St. Lucia, St. Vincent and the Grenadines.
- In January 1984, the United States conducted a training course in Jamaica for Jamaican Customs officers.
- The European Economic Community with the participation of the CCC organized a seminar on the GATT Code from 6th to 10th February 1984 at St. Lucia. It was attended by participants from 13 CARICOM countries and one each from Surinam and Netherlands Antilles.
- In May 1984, the United States conducted a series of lectures for Korea Customs personnel in Seoul, Korea.
- The first training course on the GATT Code was organized by the Council at its Headquarters at Brussels from 11th to 22nd June 1984. Attended by 22 English speaking participants from 12 developing countries.

- The second training course organized by the Council on the GATT Code was held at its Headquarters from 22 October to 2 November 1984. Conducted in French it was attended by 14 participants from 7 countries and international organizations.
- The Council organized the third training course on the GATT Code from 17 to 28 June 1985. It was attended by 27 English speaking participants from 17 countries and international organizations.

All the three courses consisted of 36 lessons on the GATT Valuation Code, including a comparison between the Code and the Brussels Definition of Value, given by the officers of the Valuation Directorate. There were three lessons on training for trainers given by a guest instructor from France. There were three lessons on valuation fraud given in the first course by a guest instructor from the United States and in the second from Belgium. In the third course the participants attended lectures on valuation fraud presented on the occasion of the Seminar on enforcement held at the Council Headquarters.

At the end of the course each of the participants was given a complete training folder containing detailed lesson plans and instructional tactics for each of the lessons as well as other relevant material. The folder can be used for planning an exhaustive training course on the GATT Valuation Agreement and its comparison with the Brussels Definition of Value.

- In conjunction with the West African Economic Community (CEAO) and the Canadian Ministry of National Revenue, Customs and Excise, the Customs Co-operation Council organized a seminar on Customs valuation and the Harmonized System at CEAO Headquarters in Ouagadougou (Burkina Faso). The seminar, held from 2 to 6 July 1984, was for senior and higher middle-ranking officials from the Customs administrations of French-speaking African countries.
- In January 1985, the United States conducted a training course in Jamaica for Jamaican Customs officers and a representative of Belize Customs and Excise.
- A valuation training seminar was organized by the Council in collaboration with the Department of National Revenue, Customs and Excise, Government of Canada and Customs and Central Excise Staff College, Government of India. Held at New Delhi from 24 to 30 April 1985, it was attended by 33 participants from 15 developing countries of the region. The Council officials made 14 presentations covering every aspect of the GATT Code while presentations on implementational requirements of the Code were made by the Canadian officials.

Future programme

- The fourth training course on the GATT Code will be organized by the Council in collaboration with the Cameroon Customs Administration. It will be held in Douala, Cameroon from 11 to 22 November 1985 for the French speaking developing countries. As in the case of the first three training courses the Council officials will cover every aspect of the Code, its comparison with the BDV and aspects of valuation fraud. Each of the participants will also be given a complete training folder.
- The fifth training course is proposed to be organized by the Council in collaboration with the Customs Administration of the Government of Norway and the Kenya Customs Administration. It is proposed to be held in Nairobi in the middle of 1986 for the English speaking developing countries.

Training facilities which include Customs Valuation, available in Member countries

3. In addition to the seminars exclusively dealing with Customs valuation (GATT Code), a number of developed countries organize on a regular basis, general training courses on Customs. As a part of training in Customs laws and procedures, these courses cover Customs valuation, particularly the GATT Code. In the following paragraphs these courses are briefly described.
4. Australia holds, every year, a course on Customs administration for Customs officers of developing countries of Asia, Africa and the Pacific. Among other subjects on Customs, the course provides for discussion on Customs valuation generally and the GATT Agreement in particular. Interested participants are also encouraged to have discussions on specific problems with the officers of the valuation section of the Central Office of the Australian Customs.
5. Austria organizes familiarization seminars for senior Customs officers which are generally of 10 to 12 weeks duration. About 25 lectures are devoted to Customs valuation, covering both the BDV and the GATT Agreement. The seminars are conducted in English.
6. Denmark arranges a special training course for Customs officers of developing countries. The course is conducted in English and is generally of eight weeks duration. Customs valuation is covered by the course.

7. The Customs Administration of Finland organizes a special training course for Customs officers of developing countries which is held every year. The course is conducted in English and is of about two months duration. The GATT Agreement and its comparison with the BDV is one of the subjects included in the course. .
8. The Customs Administration of France arranges a Customs course of one year duration. About two-thirds of the syllabus is identical with that of the preliminary training course for French Customs inspectors, the remainder being intended specifically for foreign trainees mostly coming from French-speaking developing countries with which France has concluded technical assistance or co-operation agreements. Some participants come from other countries particularly in Latin America.
9. The Federal Republic of Germany holds normally one or two Customs courses each year for middle and senior level Customs officers of developing countries. These courses are of three to four months duration and are held in English, French or Spanish. Customs valuation is in the syllabus.
10. Japan conducts a two months course for middle level Customs officers from developing countries. The course is conducted in English covering every aspect of Customs administration through lectures, seminars and observation tours. Customs valuation is one of the subjects covered by the course.
11. The United States Customs Service has instituted training courses on the implementation and application of the GATT Valuation Agreement. These courses, nine were in the United States, are of seven working days and are directed towards mid-level Customs officers who are or will be responsible for development and functional implementation of Customs valuation policy and procedures.
12. The United States Customs Service has also instituted training courses on the GATT Code to be given by United States Customs instructors who travel to the country which request for technical assistance. The language of instruction is English. However simultaneous interpretation could be arranged under special circumstances with advance notice and if funding is provided.

13. Paragraphs 3 to 12 give a very brief description of those training courses which include valuation as a part of general Customs training. For details, the Council's Brochure on training which describes the training courses held each year should be consulted. Direct contact with the country organizing the course could also be established.
 14. As regards the financial grants, for most cases mentioned in this paper the training is provided free. In addition some host countries bear the travelling expenses of foreign officials to and from courses and other expenses such as board and lodging.
 15. Apart from the special training courses organized specially for the officials of developing countries, Customs administrations of some countries also admit foreign trainees in the regular training courses meant for their own officials. Information on it can also be obtained from the Council's Brochure on training.
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