

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

MTN/NTM/W/23

7 October 1975

Special Distribution

Multilateral Trade Negotiations

Group "Non-Tariff Measures"

Sub-Group "Customs Matters"

CUSTOMS PROCEDURES

The following communication dated 6 October has been received from the Delegation of Canada.

You will recall that at the last meeting of the Sub-Group "Customs Matters", my Delegation indicated its intention to make a specific proposal with regard to a possible Interpretative Note to GATT Article VIII to deal with the problems associated with the "formal liquidation of customs entries". As a basis for the Sub-Group discussions of this matter at the forthcoming meeting, my Delegation would like to submit the following draft Interpretative Note to GATT Article VIII:1(c):

It is recognized that the incidence of import formalities needs to be minimized so that the final ascertainment of the rate and amount of duty due from the importer (i.e. formal liquidation of customs entries) can be completed as soon as possible after goods have been released by customs authorities for consumption in the country of import. The formal liquidation of customs entries shall normally be completed not later than ninety days after release of the goods. In cases where formal liquidation of an entry is not completed within the normal period, the importer (or his agent) shall be so informed in writing and the reasons for the deferral of the final ascertainment of duties shall, to the extent possible, be stated in the written notice. If such a deferral on a particular entry means that all subsequent entries of like or similar goods may be subject to reassessment, the written notice shall so specify. In instances when an importer is notified that an entry is under review, retroactive assessment of any duties owing on like or similar goods shall normally be limited to entries made ninety days prior to the date of the customs entry under review.