



Brussels, 9 May 2018.

REPORT TO THE CUSTOMS CO-OPERATION COUNCIL ON
THE 46th SESSION OF THE TECHNICAL COMMITTEE ON CUSTOMS VALUATION

Opening remarks

1. The Technical Committee on Customs Valuation (“Technical Committee”) held its 46th Session at the Headquarters of the World Customs Organization (“WCO”), in Brussels from 7 to 9 May 2018. The Session was chaired by Mr. Jan Birkhoff (Netherlands) who extended a warm welcome to all delegates, especially those attending the Technical Committee for the first time. He wished the delegates and observers a very instructive and productive Session. He remarked that this Session was exceptionally of shorter duration due to the Seafood Expo/Conference held in Brussels coinciding with the previously announced dates of the 46th Session of the Technical Committee and had to be rescheduled for the current week which was restricted to three working days due to Belgian national holidays.
2. Mr. Ping LIU, Director, Tariff and Trade Affairs Directorate, also welcomed in his opening address all the participants and the Chairperson to the 46th Session of the Technical Committee. He noted that this Session originally programmed for April had to be re-scheduled in May for the benefit of the delegates and the work of the Technical Committee. In spite of the three day Session, the Technical Committee will be able to complete the whole agenda with efficiency.
3. With respect to the proposal made at the last Session by the European Union (EU) inviting the Technical Committee to reflect on its future work, the Director welcomed the paper received from the EU during the intersession which was distributed as a non-paper and invited the Technical Committee to spend some time on this issue particularly regarding the following areas: uniform application and interpretation of the Agreement, new developments and capacity building.
4. Despite the existence of the Agreement for more than thirty eight years, the Director noted that uniform application and interpretation of the Agreement is still a challenge for many administrations. The Technical Committee has done great work in assisting Members with the implementation and application of the Agreement especially regarding complex issues or in cases where the Agreement does not provide clear guidance. He hoped that the discussions would take into account new developments in the business environment such as

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global value chain, new business models, e-commerce and digital economy as well as the need for capacity building especially for developing countries.

5. The Director announced that, in line with the decision of the Technical Committee to publish its working documents, the Secretariat has published some of the backlog of historical working documents of the Technical Committee on the WCO's public website up to its 44th Session.

Agenda Item I : **ADOPTION OF AGENDA**

(a) Provisional Agenda

Doc. VT1118E1c

6. The Chairperson summarized the provisional Agenda contained in Doc. VT1118E1c which was circulated to Members, and invited delegates' comments on the Agenda.
7. He observed that there would be two presentations relating to the ASYCUDA Valuation Module by UNCTAD and Uganda under Agenda Item IV(c) Revenue Package Phase III. Moreover, he added that China would, under Item IV(b) of the Agenda, make a presentation on its Valuation Control Programme and invited delegates to inform the Technical Committee if they wish to raise additional issues under Agenda Item VIII (Other Business) before the adoption of the Agenda.

Conclusion

8. The Technical Committee adopted the Agenda as proposed in Doc. VT1118E1(c) without any amendment.

(b) Suggested programme

Doc. VT1119E1a

9. The Chairperson referred to Doc. VT1119E1a which sets out the suggested programme of work for the 46th Session prepared by the Secretariat and invited comments thereon.

Conclusion

10. The Technical Committee approved the suggested programme as set out in Doc. VT1119E1a.

Agenda Item II : **ADOPTION OF THE TECHNICAL COMMITTEE'S 45th SESSION REPORT**

Doc. VT1117E1c

11. The Chairperson summarized the changes made at the 42nd Session to the procedure for the adoption of the Report. In accordance with that procedure, the Secretariat would prepare a draft Report which would be circulated to delegates (the "a" version). Comments received from delegates would then be published in the "b" version of the report. If no comments/objections are received on the comments the Report would be deemed to have

been approved. Only those comments/objections made by delegates to the comments on the “b” version of the Report which cannot be resolved would be raised for discussion by the Chairperson at the subsequent Session.

12. The Chairperson pointed out that the comments received from Argentina, Colombia, the European Union and Uruguay on the “a” version of the draft Report were incorporated and published in the “b” version. Further comments on the “b” version were received from Canada, Colombia and Uruguay. These comments pertaining to paragraphs 43, 74 (French and Spanish versions), 80 (from the Secretariat), 85 (Spanish version), 112 and 119 (Spanish version) and identifiable by their different font color were published in the “b revised” version of the draft Report.
13. After hearing the points raised by the delegates, the Technical Committee agreed to the following: at paragraph 43 to use the word is “annually” instead of “periodically”, at paragraph 74 to keep the words used in the French and Spanish versions “a” of the draft Report, at paragraph 80(a) to use the words “some delegates” instead of “some delegations” and at paragraph 80(b) “other delegates” instead of “other delegations”, in the Spanish version to replace the words “una question” by “un tema” at paragraph 85, at paragraph 112 not to delete the words “so no contract existed” and to accept the proposal of Argentina at paragraph 119 of the Spanish version of the draft Report.

Conclusion

14. The Technical Committee approved the Report of the 45th Session with the above amendments which will be published as the “c” version.

Agenda Item III : REPORTS ON INTERSESSIONAL DEVELOPMENTS

(a) Director’s Report

Doc. VT1120E1a

15. The Chairperson invited the Director to present the Director’s Report, contained in Doc. VT1120E1a. The Director summarized the key intersessional activities included in the document.
16. The Director briefed the Technical Committee on the relevant work of the Policy Commission at its 78th Session which was held in Luxor, Egypt in December 2017, in particular on the Revenue Package, E- Commerce and Combatting Illicit Financial Flows as follows:
 - (i) Under the Revenue Package the Policy Commission took note of the progress made regarding the implementation of the Revenue Package Phase III Action Plan, which was endorsed at the Policy Commission and Council sessions in July 2016.
 - (ii) With respect to E-Commerce that the Policy Commission endorsed the draft Resolution on Cross-Border E-Commerce and recommended that the envisaged tool on cross border E Commerce be developed as a framework of standards and as a living and viable tool that includes an implementation strategy and plan through a capacity building mechanism to support a harmonized approach to cross border e commerce. He added that there has been progress with regard to the work of the E-Commerce Working Group. The Permanent Technical Committee has examined the Framework of Standards and has provisionally adopted the principles therein which will be further discussed at the Policy Commission and Council. More information is available on the WCO website.

- (iii) The Policy Commission took note of the Director's report on the status of the WCO Action Plan on the Fight against Illicit Financial Flows (IFFs) and it inter alia encouraged enhanced cooperation between and among Customs administrations and other relevant agencies at both national and international levels and provided specific guidance on the structure of the Study Report which had been commissioned at the request of the G20 in September 2016. He added that the preparation of the Study Report lead by the Research Unit of the WCO is under way and it is in the process of collecting inputs from internal and external contributors to the Study Report. The Report is expected to be adopted provisionally by the Policy Commission and Council at the June Session. He also invited the delegates to attend the Global Conference on IFFs organized by the Research Unit in Brussels on the 23rd May 2018.
17. The Director briefly mentioned the request of Uruguay submitted to the WTO to amend Decision 4.1 regarding the valuation of carrier media bearing data (software) and continued his report by referring to the technical assistance programme of the Secretariat. He informed the Technical Committee about other activities and issues referred to in Doc. VT1120E1a.
18. Moreover, the Director announced that during the intersession, the WCO hosted the 74th WCO Fellowship Programme for French Speakers between 22 January and 16 February 2018. One fellow, Ms. Aouatif Mouhtadi from Morocco chose Customs valuation as her field of study.
19. He concluded by encouraging delegates to ensure the valuation Contact Point lists and Index of Reference Materials were up to date and to advise the Secretariat accordingly of any updates as these lists provide a valuable resource for Members.

Discussion

20. One delegate thanked the Director for updating the Technical Committee on intersessional developments and asked about the status of the publication of the working documents of the Technical Committee which the Director referred to in his welcome speech. The Director responded by saying that there has been no change in the Technical Committee's decision to make its working documents available to the public. The Secretariat was not able to implement that decision immediately after it was decided due to resource constraint. These working documents had to be edited to remove the names of the Members and other confidential information that they may contain before publishing. More working documents of the Technical Committee will be uploaded on the website on a periodical basis to clear the back logs. The Secretariat gave a demonstration to show how to search for and access documents on the public website of the WCO during this Session.

(b) WTO Committee on Customs Valuation Report

21. The Observer for the World Trade Organization (WTO) presented the report on behalf of the Committee on Customs Valuation (Committee), which held two meetings during the intersession in November 2017 and April 2018 under the Chairmanship of Ms Luciana Nader of Uruguay. At the last Session, Mr Yuichiro OKUMURA (Japan) was elected as Chairperson for 2018 - 2019. The Observer updated the Technical Committee on issues related to the activities of the Committee, namely: notifications, the Committee decisions and the delivery of technical assistance.
22. She updated the Technical Committee on the four types of notifications reviewed by the Committee which status could be found in document G/VAL/W/232. During the period under review, China notified the Committee of its amended legislation regarding Customs valuation which reflected the latest development of China's Customs valuation given the new

situation of international trade. She acknowledged the positive contribution of Members of the Technical Committee to the work of the Committee in relation to the submission of legislation and responses to check list of issues and reiterated her request for their assistance with this matter.

23. As regards the proposal by Uruguay to update the Decision on Valuation of Carrier Media Bearing Software for Data Processing Equipment (Decision 4.1), she reported that the EU and Uruguay have agreed to have bilateral discussions and a number of Members supported the proposal of Uruguay. In addition, China requested Uruguay to further define the scope and definition of the proposal, including the tariff heading and proposed that the Committee consult with the WCO on identifying the tariff sub-headings concerned.
24. She also reported that the Committee had positive discussion on the need for technical assistance for Members facing challenges implementing the Agreement and focused its discussion on the identification of the needs and addressing them in a practical and sustainable manner.
25. She reported that the Committee also examined concerns raised by Members on how the Agreement is being implemented in other countries. Thailand reported that, following bilateral discussions, there had been positive developments concerning a case it had raised with Pakistan regarding the valuation of imported paper. Additionally, Oman Customs would be visiting Switzerland shortly to discuss the valuation of imported cigarettes based on minimum values following a concern raised by Switzerland.
26. Full details of the WTO report can be found at Annex C to this document.

Discussion

27. One delegate pointed out that the WTO meetings are attended by representatives of Trade. Customs are not necessarily informed or involved in discussions at the WTO on Customs valuation matters which could be a cause of the difficulties encountered by Customs in implementing the Agreement. The delegate enquired whether the WTO could not recommend Trade representatives to inform their Customs Administration about relevant issues being discussed at the WTO. The Chairperson responded that this is an internal communication matter that has to be resolved by the Member.
28. Another delegate suggested that, given the importance of notifications as provided in Article 22, the WTO could consider sending a reminder to all Members with regard to notification of all amendments made to their national legislation with respect to valuation. To the question of making available the notifications by Members, the Observer for WTO pointed out that notifications are posted on the public website of WTO under valuation documentation.

Conclusion

29. The Technical Committee took note of the WTO oral report and the discussions which followed.

Agenda Item IV : **TECHNICAL ASSISTANCE, CAPACITY BUILDING AND CURRENT ISSUES**

- (a) Report on the technical assistance/capacity building activities undertaken by the Secretariat and Members

Docs. VT1121E1a and VT1130E1a

Background

30. In accordance with the Technical Committee's decision, the Secretariat has monitored and communicated the technical assistance/capacity building activities scheduled or delivered by Members in order to provide useful information to all Members for planning purposes and to prevent duplication of effort.
31. Since the last session, the Japanese Administration has provided information about its technical assistance activities. This information, together with information about the technical assistance/capacity building activities undertaken by the Secretariat, is set out in Annexes I and II, respectively, to Doc. VT1130E1a.

Summary of the discussion

32. The Secretariat informed the Technical Committee of its technical assistance/capacity building activities scheduled for the forthcoming months.
33. The Delegate of Uruguay thanked the Secretariat and the Member countries organizing technical assistance/capacity building activities in support of other Member countries in need of such support and urged them to continue their efforts in that vein.

Conclusion

34. The Technical Committee took note of the report on the technical assistance activities undertaken and the additional information provided by the Secretariat.

- (b) Progress report on developing countries' application of the WTO Valuation Agreement

Doc. VT1122E1a

Background

35. In pursuance of a decision taken by the Technical Committee, the Secretariat was monitoring progress with the application of the WTO Valuation Agreement by various Members and had published status reports on the subject.
36. In advance of the session, the Secretariat had issued Doc. VT1122E1a inviting Customs administrations to provide information on the progress made in their countries with regard to the application of the WTO Valuation Agreement.
37. During the intersession, China offered to present their "Report on valuation control programme" under the item at the 46th Session of the Technical Committee.

Presentation by China

38. The Delegate of China began her presentation by introducing China Customs' new reform programme, National Customs Clearance Integration Reform (NCCIR), which encompassed several initiatives: establishing risk management and control center (RMCC) and Duty Collection and Control Centers (DCCC); implementing two-step processing mechanisms; reforming the method of duty collection and conducting functional transformation of local Customs. The reform aimed to shift most of Customs controls from the clearance stage to the post clearance stage where Post Clearance Audit (PCA) exercised more important role.
39. She continued by explaining the organizational structure of valuation. The valuation division, which was in charge of national Customs valuation policy and control, supervised Specialized Valuation Division (SVD), which is tasked to provide valuation information and technical support to Customs officers across China. There were three SVDs which were divided based on the Harmonised System chapters corresponded to that of DCCCs.
40. DCCCs were responsible for providing technical support to Customs officers at port and directing verification post at port, including Customs valuation. At the same time, PCA unit and anti-smuggling unit are in place to perform on-site audit and investigation process when necessary. In addition, China Customs established China Technical Committee on Customs Valuation (China TCCV) that aimed to examine complex technical Customs valuation issues and ensure uniform interpretation and application of valuation laws and regulations across the country.
41. The Delegate further described China's Customs valuation control, which were exercised at three different stages. At pre-clearance stage, the controls were conducted through operator categorization based on risk parameters set up by DCCCs, advance price verification, pre-clearance filing service, and partnership with business community. At clearance stage, the controls were exercised through automatic risk screening, verification of declarations caught by specific parameters, and price information provided by Customs Valuation System (CVS). Post-clearance stage controls were conducted through batch verification, PCA and voluntary disclosure programme. Furthermore, she highlighted the benefits of utilization of CVS and the type and source of data which were used by CVS.
42. Some Delegates sought additional information regarding how CVS set up the risk parameters, role of batch verification and PCA, and how China Customs managed its business community partnership for valuation purposes in China, which was provided.

Conclusion

43. The Technical Committee took note of the presentation by China.

(c) Revenue Package

Doc. VT1123E1a

44. The Secretariat provided an overview of work being conducted under Phase III of the Revenue Package programme, supplementing the information contained in Doc. VT1123E1a.
45. The Secretariat indicated that work under Phase III is due to be finalized and will report on its results to the Policy Commission and Council in June 2018. The new and updated tools relating to Customs valuation were highlighted, including a new Guide to assist Least Developed Countries in the implementation of the WTO Customs Valuation Agreement, a new case study from China detailing its valuation control programme and a document

describing the UNCTAD Valuation module, for use with ASYCUDA World which includes contributions from UNCTAD, Moldova and Uganda; updated tools include the Guide to Customs Valuation and Transfer Pricing incorporating new text from Korea, OECD, and the World Bank Group plus updated case studies from Brazil, India, Italy and Mauritius.

46. The new and updated tools will be presented to the Policy Commission and Council in June 2018 and will be made available via the Members' website.
47. Members indicated their appreciation of the work conducted under the Revenue Package which was particularly of benefit to developing countries.
48. Following the update provided by the Secretariat, the Chairperson invited UNCTAD and Uganda to make their presentations on the ASYCUDA Valuation Module.

Presentation by UNCTAD

49. After giving an overview of Automated System for Customs Data (ASYCUDA), which was currently used by around 90 countries/territories/regions worldwide, the Observer from UNCTAD introduced the ASYCUDA World's valuation control module, the goal of which was to select risky declaration for Customs valuation control.
50. The ASYCUDA World's valuation control module had new concept of Tariff Specific Codes (TSC), which provided more details on goods declared. The Observer further explained how a Customs administration should choose its appropriate Harmonized System Codes (HSC) to be further detailed in the TSC and how TSC was implemented. He continued by describing how the control in ASYCUDA World's valuation control module could be authorized to the different lines of control e.g. at the first line, central level, or to officers who had the right tools and experience.
51. He closed his presentation by emphasizing results in implementation of ASYCUDA World's valuation control module, which comprised a more efficient and effective valuation control, harmonization of approach on declaration with Customs valuation risk, improved management control, increased revenue, and better trade facilitation.

Presentation by Uganda

52. The Delegate of Uganda began his presentation by highlighting several challenges in Uganda's Customs valuation, namely undervaluation, informal sector-trade practices and need for quick decision to enable faster clearance time amidst little information available at clearance stage. To deal with those challenges and to improve its existing valuation database, Uganda Revenue Authority (URA) initiated a compliance programme with the utilization of ASYCUDA World's valuation control module as one component of it.
53. He added that the system was expected to highlight possible cases of undervaluation in real time, enhance detection and mitigation of revenue loss risks (by providing real time alerts of undervaluation cases and by using the database as a risk management tool) and facilitate trade by balancing it with the control.
54. He continued by explaining several features of the ASYCUDA World's valuation control module, as follows: integrated with the ASYCUDA declaration processing system, use of selectivity criteria, embedded auto review mechanism, real time alerts, and key product identifiers referred to as TSC. To better utilize the system, Uganda Customs made several local changes by adding USD currency to avoid price distortion due to high fluctuation of local currency, and changing the decimal places. In addition, other initiatives had been made

by developing criteria for product selection, developing processes, procedures and local user manual, and developing reports to enable to monitor the tool's performance.

55. He further presented the performance results of the system. Annual revenue gains have been increasing but at a decreasing rate because the declared value were getting closer to the actual price and in overall revenue collection had been improved. He closed the presentation by summarizing benefits from the system and underlining several technical and operational challenges which still had to be solved in the future.
56. Following the two presentations, many delegates showed interest in the practical implementation of ASYCUDA World's valuation control module and one delegate raised a question to the Secretariat regarding its role in promoting the system to Members. The Secretariat explained that it was Members' choice whether or not to implement a valuation database, while there were some Members who had focused more on the post clearance control by PCA. However, the WCO had provided guidelines for using a valuation database as a risk assessment tool, and published in the Revenue Package, other options of Members' practices in utilizing a valuation database, i.e., which had been done by India and China.

Conclusion

57. The Technical Committee took note of the presentations and discussion. The Revenue Package will be placed on the agenda of the next Session.

Agenda Item V : SPECIFIC TECHNICAL QUESTIONS

- (a) Examining the circumstances surrounding the sale under the provisions of Article 1.2 (a) – goods produced in different countries : Submitted by Ecuador

Docs. VT1124E1a and VT1131E1a

Background

58. The Chairperson summarized the paths of the question through the different Sessions of the Technical Committee since its first examination during the 42nd Session.
59. He recalled that, at the 45th Session of the Technical Committee, some delegates were of the view that there was no consensus as to the content of the case study and its outcome. The Technical Committee invited Ecuador once again to consider putting the question in Part III of the Conspectus of Technical Valuation Questions since it was unlikely that consensus could be reached on the question.
60. During the intersession, Ecuador communicated to the Secretariat its decision to withdraw the question from the Agenda.

Discussion

61. The Chairperson thanked Ecuador for all the efforts and resources it put in for submitting and supporting the question to the Technical Committee. The Technical Committee agreed with the decision of Ecuador to withdraw the question from the Agenda.

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Conclusion

62. The question would be put in Part III of the Conspectus of Technical Valuation Questions.

(b) Valuation of imported goods purchased in “flash sales” – Request by Mauritius

Docs. VT1125E1a and VT1132E1a

Background

63. The Chairperson presented a summary of the discussions on this technical question held in the Technical Committee since its 44th Session. He referred to the two key questions raised, namely whether Customs should regard the highly discounted price of \$US 11.99 for an imported smartphone, purchased during a “flash sale” and paid for through Paypal, as the basis for Customs valuation under the provisions of Article 1 of the Agreement and, in the affirmative, whether this price of \$US 11.99 may be used to determine the transaction value of identical or similar goods for which there is no transaction value.
64. Working document VT1115E1a from the 45th Session and working documents VT1125E1a and VT1132E1a from the 46th Session set out the replies provided by Mauritius, thus allowing the Technical Committee to move forward with addressing these two key questions from the perspective of the Agreement. The latter document also contains the written comments submitted by Uruguay in response to working document VT1125E1a.
65. During the discussions held at the 45th Session of the Technical Committee, delegates’ opinions differed with regard to the Customs valuation of imported goods purchased during “flash sales” by means of e-commerce. Several Members maintained that a distinction should not be made between the Customs valuation of imported goods purchased during “flash sales” via “e-vendor platforms” and the Customs valuation of those purchased on the traditional market. Accordingly, having regard to the relevant information provided by Mauritius in response to the Members’ questions, they claimed that the discounted price of \$US 11.99 could be accepted as the basis for Customs valuation under the provisions of Article 1 of the Agreement. However, there was no sign of any consensus in the Technical Committee on the answer to be given to the second key question, namely whether the said price of \$US 11.99 could be used for the application of the comparative methods provided for in the Agreement.
66. The Administration of Uruguay, argued that the characteristics of sales conducted via e-vendor platforms were different from those of sales conducted on the traditional market. In its view, the Agreement was not designed for these sales via platforms, since for these sales the price was set on a “universal” basis, both for the buyer in the local market and for any buyer in any country abroad. This was therefore not in line with the definition in Article 1, in so far as the price of the goods should be the price when they were “sold for export to the country of importation”. Moreover, the requirements provided for in Article 1.1 (a) to (c) and the adjustments provided for in Article 8.1 of the Agreement were not applicable to these sales. Nor would the requirement provided for in Article 1 (d) be applicable, although in practice this could give rise to some problems. Thus, the Delegation of Uruguay considered it more appropriate and effective to work for a “decision” of WTO Customs Valuation Committee, as had been the case with Decision 4.1 on carrier media bearing data (software), so as to have a specific and exclusive Customs valuation standard to deal with cross -border e-commerce when conducted via e-vendor platforms. This “decision” could state that the reduced price of \$US 11.99 should be accepted as a basis for Customs valuation, but, that

given its characteristics, this price could not be used when it came to conventional trade, when applying the alternative methods provided for in the Agreement.

67. The Chairperson invited Members to continue the examination of this question submitted by the Administration of Mauritius.

Summary of the discussion

68. The Delegate of Uruguay noted that cross-border e-commerce was one of the major topical issues on the agenda of the work under way in the WCO Secretariat's Working Group on E-Commerce (WGEC). This work undertaken with a view to facilitating trade and enforcement was endorsed by the WCO Policy Commission. In the Annex to Doc. VT 1132 he asked whether the Agreement had made provision for this development in external trade, whether the scope of the Agreement encompassed the issue of the Customs valuation of imported goods purchased by means of e-commerce and whether it would not be appropriate to adopt a specific and exclusive Customs valuation standard by means of a "decision" of the Geneva Committee to deal with cross-border e-commerce.
69. One delegate pointed out that this particular question submitted by Mauritius concerned the valuation of imported goods purchased during "flash sales", which were promotional sales with short-term discounted prices. Such "flash sales" could be conducted on the traditional market or by means of e-commerce.
70. Another delegate responded to the questions and concerns by Uruguay set out in the Annex to working document VT1132E1a. He asserted, in particular, that the requirements for the application of Article 1.1 (a) to (c) of the Agreement were indeed met and that the existence of a personal relationship between the seller and the buyer was not a requirement for the application of Article 1 of the Agreement. He noted, in accordance with Paragraph 2 of the Interpretative Note to Article 1, that there did not have to be an examination of the circumstances surrounding the sale in all cases where the buyer and the seller were related. He stated in conclusion that the Agreement continued to be the only international legal reference on Customs valuation and that it should be applied in respect of both imported goods purchased on the traditional market and goods purchased by means of e-commerce.
71. Following the discussions, the Technical Committee agreed that the discounted price of \$US 11.99 should be accepted as the basis for Customs valuation under Article 1 of the Agreement. However, there was no consensus on whether the price of \$US 11.99 could be used to determine the transaction value of identical or similar goods for which there was no transaction value. Some delegates felt that the discounted prices offered at the time of "flash sales" should not be used when applying the comparative methods inasmuch as other sales carried out in normal circumstances, on the traditional market, would not meet the specific conditions for "flash sales".
72. At the Chairperson's request, the Technical Committee agreed to draw up, with the Secretariat's assistance, a draft Advisory Opinion containing the information and views expressed by the Technical Committee on this issue of the Customs valuation of imported goods purchased during "flash sales" by means of e-commerce. The draft of that Advisory Opinion, which is to be submitted for examination by the Technical Committee at its 47th Session, will be required to stipulate clearly that the discounted price offered during "flash sales" is acceptable as the basis for Customs valuation under Article 1 of the Agreement. As regards using that discounted price to determine the transaction value of identical or similar goods in accordance with Article 2 or 3 of the Agreement, the draft Advisory Opinion will be required to examine the conditions for applying those articles and to present the outcome of that examination.

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73. Some delegates nonetheless expressed their reservations to the Technical Committee that accepting the discounted prices offered during “flash sales” would have negative repercussions on the mobilization of the Customs revenues on which their economies depend to a significant degree.
74. Furthermore, in response to one delegate’s request for additional information on the work of the WGEC, the WCO Secretariat’s Director for Tariff and Trade Affairs informed the Technical Committee that, on a recommendation from the Policy Commission, the WGEC had drawn up and adopted a draft cross-border e-commerce “framework of standards” as an evolving and viable tool. Nonetheless, to date, the framework of standards on e-commerce still has not been finalized in its entirety. For further information on this matter, the Technical Committee is invited to consult the document available on the WCO website via the following link :
http://www.wcoomd.org/-/media/meeting-documents/permanent-technical-committee/219/PC_502_Annex1b_F

Conclusion

75. The Technical Committee has instructed the Secretariat to prepare a draft Advisory Opinion setting out the current conclusions of the study in this case, for examination by the Technical Committee at its next session.

- c) Interpretation of the value of adjustments under Article 8.1 (b) of the Agreement – Request by Uruguay

Docs. VT1126E1a and VT1133E1a

Background

76. The Chairperson presented this question submitted by Uruguay which the Technical Committee had agreed to examine as a Specific Technical Question at its 45th Session. The question relates to the adjustments of the price actually paid or payable under Article 8.1 (b) of the Agreement.
77. During the intersession, the Uruguay Administration had submitted to the Secretariat a draft Commentary on this question, which is set out in Annex I to Document VT1126E1a. The draft Commentary was presented together with two figures depicting two specific aspects of the question to be examined : in the first case, the costs and charges for the delivery of assists to the seller or manufacturer of the imported goods to be valued are borne by the seller and, in the second case, these costs and charges are borne by the buyer.
78. He informed the Members that, in response to that working document, the Administrations of Chile, China and the United States had submitted their written comments to the Secretariat, which were set out in Annexes I, II and III, respectively, to Document VT1133E1a. The United States Administration had also sent the Secretariat a ruling that is representative of that country’s interpretation of Article 8.1 (b) of the Agreement. That ruling is set out in Annex IV to Document VT1133E1a.

Summary of the discussion

79. The Delegate of Uruguay noted that this question concerned the treatment, from the perspective of the Agreement, of charges and costs incurred for the delivery of assists to the seller or manufacturer of the imported good to be valued. He reaffirmed that this question

was not specifically covered in any provision of the Agreement or in any instrument adopted previously by the Technical Committee. He considered it desirable that the Customs administrations and the private-sector partners should have a Technical Committee instrument to provide the additional clarifications needed for the application of Article 8.1 (b) of the Agreement.

80. Following discussion in the Technical Committee, the delegates agreed that the costs and charges for delivery of assists borne by the seller should commercially be included in the price actually paid or payable of the imported goods to be valued; and consequently, they were already included in the Customs value.
81. As to the second aspect of the question, regarding the treatment to be afforded to the charges and costs incurred for the delivery of assists to the seller or manufacturer of the imported goods to be valued where these are borne by the buyer and are not already included in the price actually paid or payable, several delegates maintained that those costs and charges should be included in the Customs value.
82. While concurring with the position expressed above, some delegates still thought that the list of costs and charges set out in paragraph 3 of the draft Commentary submitted by Uruguay was not exhaustive. They felt that it would be more appropriate to replace the term "i.e." used in that paragraph with another term clearly expressing the fact that the list might not be exhaustive.
83. Another delegate pointed out that Chapter 13 of the WCO Customs Valuation Control Handbook deals with the issue of the costs and charges for delivery of assists to the seller or manufacturer of the imported goods to be valued. Paragraph 4 of that chapter specifies that the value of assists covers, in addition to the cost of acquisition or the cost of production of the assist, in particular, the cost of transportation (including any foreign duties, taxes or charges paid and landing costs incurred overseas), if paid by the buyer, after their acquisition or production by the buyer, to the place of production of the imported goods, if the national regulations so require. The delegate wished to know the reasoning underlying the drafting of that text.
84. Responding to that point, the Secretariat reminded Members that the WCO's teaching aids were to be used only as recommendations. They did not have the same status as Technical Committee instruments, which contain information and views of the Technical Committee that can be very useful in determining a national or regional Customs valuation policy; although non-binding, such information and views can become binding once they are incorporated into national or regional legislation.
85. In the light of the foregoing considerations, and in the absence of consensus on the second aspect of the question at issue, the Technical Committee agreed to continue its examination at its next session on the basis of an improved text which would need to take account of the above comments by the delegates.

Conclusion

86. The Chairperson invited the Secretariat to collaborate with Uruguay to improve the wording of the draft Commentary to be submitted for examination by the Technical Committee at its next session. The other Members were also invited to contribute to these efforts.

d) Sale for Export to the Country of Importation under Article 1 :
Request by Canada

Doc. VT1127E1a and VT1134E1a

Background

87. The Chairperson introduced this case submitted by Canada which the Technical Committee had agreed to discuss as a technical question at the 45th Session. The case, which concerns establishing the sale for export in a particular transaction, is summarized in the Annex to Doc. VT1127E1a issued after the 45th Session. In response, written comments were submitted by Chile, China, Japan and Uruguay. In the main, they raised a series of questions regarding the facts surrounding the transaction in question.

Summary of discussion

88. The Chairperson first gave the floor to the Observer of the ICC who made a presentation on distribution models from the trade perspective. These include sales agents, limited risk distributors and fully-fledged distributors. The presentation highlighted the International Financial Reporting Standard (IFRS) 15, *Revenue from Contracts with Customers* defining accounting arrangements for a distribution model, which ICC considered was of relevance to this case.
89. The Chairperson then gave the floor to the Delegate of Canada to provide further background and respond to the questions raised by Members. The Delegate of Canada thanked Members for their helpful comments and questions and reiterated that this question was not based on an actual case, therefore no contract existed.
90. The Delegate of Canada clarified that although the payments for imported goods are made to ICO's bank account, ICO's employees and agents do not have access to this account; the money is used by XCO to pay, inter alia, ICO's general expenses. He also confirmed there were no adjustments under Article 8 in this case. ICO is just a warehouse/distribution centre created by XCO. ICO deals solely with logistical matters. ICO exists as a legal entity but does not perform the functions of a buyer. The 2000 c.u. difference between the 12000 c.u. paid by the retail stores and the 10000 c.u. declared Customs value is used by XCO to pay agents to promote the goods and cover other costs relating to the running of the warehouse, such as electricity and other expenses.
91. In response to a question concerning the relevance of a relationship in this case, the Delegate of Canada said that the relationship was not the issue here; the question concerns the substance of the transaction. It was agreed to delete the reference to ACO as this company had no particular bearing on the question in hand.
92. One delegate opined that the retailer does not know who the orders are given to or who they are buying from. The Delegate of Canada raised the question of whether there is sufficient information to determine if ICO is a limited risk distributor or a sales agent. He added that it was also necessary to determine whether the ICO – XCO transaction was a 'true' sale. Regarding Canada's opinion on the case, the Delegate referred to paragraph 18 of the draft document, which concludes, in the Member's opinion, that the relevant sale for export in this transaction is the one between the retailer and XCO, accordingly the amount paid by the retailer of 12000 c.u. is therefore the basis for the Customs value.
93. Some delegates agreed with Canada's view on the basis that ICO could not be the buyer as they do not have access to the money or make any payments. Other delegates considered the XCO – ICO invoice as the basis for the Customs value, namely 10000 c.u.

94. The Delegate of Canada addressed other comments raised by Members in their written comments. These will be taken into account in an updated version of the text which will be prepared following the 46th Session.

Conclusion

95. The Technical Committee agreed that Canada will work with the Secretariat to produce an updated document with additional information and clarification. The CLiKC platform can also be used for Members to discuss this case.

Agenda Item VI : QUESTIONS RAISED DURING THE INTERSESSION

- (a) Royalties and licence fees under Article 8.1 (c) of the Agreement : Request by Uruguay

Doc. VT1128E1a

Introduction

96. During the intersession following the 44th Session, Uruguay submitted a question for possible consideration by the Technical Committee regarding royalties and licence fees under Article 8.1 (c) of the Agreement. During the 45th Session, some delegates felt that the question in the present form is not focused on the main issue and that it could lead to contradictions to the existing instruments on the topics of royalties and licence fees under Article 8.1 (c). However, some delegates felt that it is important to have an instrument to provide uniform interpretation on the apportionment of royalties and licence fees as this is an issue that is faced by their administrations.
97. The Technical Committee could not reach a consensus on whether or not to examine this issue as a Specific Technical Question and agreed that a new document should be prepared to focus on the main points of discussion and to keep this question under the agenda item "Questions raised during the intersession" for the 46th Session.
98. During the intersession, the Secretariat and Uruguay worked together to modify the draft Advisory Opinion taking into account comments made by Members. The revised text and draft Advisory Opinion is annexed to Doc. VT1128E1a. Written comments were received from Chile and was circulated as a non-paper during the 46th Session.

Discussion

99. The Delegate of Uruguay stated that the previous submission had two different situations and the new documents now focuses on one situation based on the Technical Committee's comments at the previous Session. He reiterated that the aim of submitting this case was that there are presently no instruments that provides guidance on how royalties should be proportioned when there is a need to do so and it is necessary to have an instrument for the benefit for both the Customs administrations and the private sector.
100. One delegate commented that the key purpose of this question is to give a uniform interpretation on the issue on what is the formula for allocating the final amount of royalties to be paid on final products and therefore, it was necessary for the Technical Committee to have a new instrument as there are no instruments currently that dealt with this issue. She also sought clarifications on whether a) the locally sourced ingredients in the country of importation are also patented; b) if the manufacturing process involves the use of patented

techniques; c) whether the patented imported concentrate is trademarked and d) is the licence fee paid by ICO for both the patented techniques and the trademark.

101. Another delegate commented that more information is needed on the imported patented concentrate and if the manufacturing process involved a more complicated process.
102. One delegate commented that the draft Advisory Opinion looks identical to Advisory Opinion 4.4 and enquired if the question is reopening the conclusion of Advisory Opinion 4.4. He also commented that if the purpose of the draft Advisory Opinion is about the calculation of the apportionment of royalties paid, then it might be worth further discussion.

Conclusion

103. The Technical Committee agreed that this case would be considered as a Specific Technical Question at its next Session.

(b) Flexibility according to Article 7 of the Agreement – Request by Uruguay
Doc. VT1129E1a

Introduction

104. The Chairperson introduced the question raised by Uruguay during the intersession and invited the Delegate of Uruguay to present the question.
105. The Delegate explained the reason for the submission of this question for consideration by the Technical Committee. According to him paragraph 3 of the Note to Article 7 in Annex I to the Agreement could be confusing. He asked how goods manufactured in a country other than in the country of manufacture of the goods being valued could be considered as identical or similar. In the case submitted by Ecuador, he said that the coffee produced in a different country than the goods being valued was found by the Technical Committee to be neither identical nor similar. The question was submitted in order to have an instrument which is clear and provides more certainty to Customs and importers.

Discussion

106. One delegate supported this request as she felt that it is important to have an instrument which provides clear guidance when applying Article 7.
107. Another delegate stated that Article 7 which is the last option provided in the Agreement is rarely used according to a survey carried out. He opined that care has to be exercised when using the secondary methods of valuation. He reminded the Technical Committee of the provisions of Article 7 and its related Note. Another delegate who took the floor added that the valuation methods provided in the Agreement are to be applied in their sequential order and noted that the farther one moves from the first method through Article 7 the degree of accuracy declines. When using Article 7, the Agreement expressly provides a flexible application of the valuation methods and she opined that it would be unnecessary to depict an exhaustive list of examples and therefore an instrument is not required. One delegate was of the view that the Interpretative Notes are sufficiently clear and explicit in the examples provided in the Note and stated that another instrument would be unnecessary. This view was supported by yet another delegate who added that flexibility has an endless notion and that it would be inappropriate to make this issue a specific technical question.

108. The Chairperson thanked the Delegate of Uruguay for submitting the question and for the ideas presented and concluded that there was no consensus to examine the question as a specific technical question.

Conclusion

109. The question would not be in the Agenda at the next session.

(c) Royalties and licence fees under Article 8.1(c) of the Agreement (royalty – income tax) : Request by China

Docs. VT1135E1a

Introduction

110. During the intersession, China submitted a question for possible consideration by the Committee regarding royalties and licence fees under Article 8.1 (c) of the Agreement. The question is annexed to Doc. VT1135E1a.

Discussion

111. The Delegate of China stated that the question is based on a real case that deals with the treatment of withholding tax paid in the country of importation and there are differing opinions in her Administration on this issue. Advisory Opinion 4.16 deals with a similar situation; however, in this case, the income tax paid for the royalty is not deducted from the royalty payment from the buyer to the seller as in Advisory Opinion 4.16. Therefore, it was important to have a new instrument as this situation was not covered by Advisory Opinion 4.16 and there is presently no instrument that provides guidance for such situations.
112. One delegate was in favour of including this question as a Specific Technical Question at the next Session. However, he commented that there could be a third opinion included in the analysis, i.e., that the income tax paid on the royalty in the country of importation should not be included in the Customs value as it is a domestic tax as per paragraph 3 of Interpretative Note to Article 1. This opinion was supported by another delegate. On the other hand, another delegate held the entirely contrary view, since in that delegate's opinion it was not a tax as per paragraph 3, because in this case the taxpayer was the seller abroad and not the buyer, and, therefore, this amount of income tax formed part of the Customs value, since essentially it was part of the royalty to be paid directly or indirectly by the buyer to the seller. It included the gross royalty that the buyer was obliged to pay and to declare to its tax authority, although ultimately it was the seller who received the net royalty in respect of the withholding of income tax in the country of importation.

Conclusion

113. The Technical Committee concluded that this case would be considered as a Specific Technical Question at its next Session.

- (d) Value of imported chip cards relating to transportation service and tourist admission tickets : Request by China
Doc. VT1136E1a

Introduction

114. The Chairperson introduced the question related to the valuation of imported chip cards and admission tickets which was submitted by China during the intersession.
115. The Delegate of China corrected a few typo errors in the Annex to Doc. VT1136E1a and proceeded with presenting the details of the facts of the case and the issues involved. In this question, the issue for determination was how the Customs value of the cards and tickets should be determined under the Agreement.

Discussion

116. One delegate noted that Advisory Opinion 22.1 already provided the legal framework and analysis to conclude the case presented by China and stated that there is no need to issue an instrument depending on what media crosses the border and there is no need to revisit the issue. Another delegate shared partly the precedent position and opined that this case presented some specificities different from Advisory Opinion 22.1. He noted that Advisory Opinion 22.1 concerns a construction contract and works carried out in the country of importation while in the present case the cards and tickets provide transport and admission services in a country other than where the cards and tickets are imported. He therefore supported the question of China.
117. Another delegate viewed that this is a new kind of case which is part of the growing trend and it would be worth giving it some reflection. Chip cards would either carry a monetary charge or a charge as in "MOBIB" or "OYSTER" cards for which an amount has already been paid and would be used over time. However, more time is required to further study the question and determine whether it could be raised as a Specific Technical Question.

Conclusion

118. The Technical Committee agreed to keep the question under the item 'Question raised during the intersession' of the Agenda for further examination by the Technical Committee at its 47th Session.

Agenda Item VII : OVERVIEW OF TECHNICAL QUESTIONS OF THE TECHNICAL COMMITTEE

Item raised by European Union

119. The Chairperson commented that this issue had been raised by the EU under Other Business at the 45th Session. A non-paper outlining the proposal, had been presented by the EU and been circulated to Members during the meeting.
120. The Delegate of the EU noted that the work conducted on technical questions took up a significant proportion of the Technical Committee's time. He commented that typically this work was based on responding to questions raised by Members in an ad hoc manner and considered that this current approach could be reviewed and improved. He advocated that the Technical Committee and the Secretariat consider a long-term planning approach. This

could take into account technical areas which have not been considered for some time and emerging topics such as disruptive technologies and e-commerce.

121. He suggested that the Secretariat could play a role in this planning process, recalling that in the early years of the Technical Committee, the Secretariat contributed technical questions, in addition to Members. He referenced the recent reduction in the number of specific technical questions on the current agenda which highlighted the need for forward planning.

Discussion

122. One delegate in general supported the proposal, agreeing that the Technical Committee should take on new challenges, for example e-commerce. He added that further Theme Meetings could be undertaken and a fresh look could be taken at the Conspectus. He supported the proposal that the issue be put on the agenda for discussion at the next Session.
123. The Observer of the ICC commented on the excellent work of the Technical Committee and offered to contribute to future discussions from the trade perspective, having identified a number of business developments which impact on Customs valuation.
124. The Secretariat commented that it had conducted some preliminary work on the matter and that it had prepared a short summary of the technical questions examined by the Technical Committee by topic and outcome which could inform future discussions.

Conclusion

125. The Technical Committee agreed that the issue could be put on the agenda for discussion at the next Session.

Agenda Item VIII : OTHER BUSINESS

126. There was no issue raised under this Agenda item.

Agenda Item IX : ELECTIONS

127. Elections were held for the positions of Chairperson and Vice Chairpersons of the Technical Committee on Customs Valuation for the year 2018-2019 in accordance with Annex II of the Agreement.
128. The Delegate of Argentina proposed the present Chairperson, Mr Jan Birkhoff of the Netherlands as Chairperson. The Delegates of India and China seconded this nomination and Mr Birkhoff was elected Chairperson by acclamation. The Delegate of EU nominated Mr Jean-Francois Bedard, current Vice-Chairperson and Delegate of Canada, as Vice-Chairperson for the coming year. The Delegates of Tanzania and China seconded this nomination and Mr Bedard was elected as Vice-Chairperson. The Delegate of Tunisia nominated Ms. S.M. Marte, Delegate of Dominican Republic and current Vice-Chairperson, as Vice-Chairperson of the Technical Committee for the coming year. The Delegates of Cote d'Ivoire and Nigeria supported this nomination. Ms Marte was elected by acclamation as Vice-Chairperson.
129. The elected Chairperson and Vice Chairpersons accepted their elections.

Agenda Item X : PROGRAMME OF FUTURE WORK

130. The Chairperson invited the Secretariat to present the programme of future work. The following items would be included on the Agenda for the 47th Session:

- I. *Adoption of Agenda/Suggested programme***
- II. *Adoption of the Technical Committee's 46th Session Report***
- III. *Reports on intersessional developments***
 - *Director's Report*
 - *WTO Committee on Customs Valuation oral report*
- IV. *Technical assistance, capacity building and current issues***
 - *Report on technical assistance/capacity building activities undertaken by the Secretariat and Members*
 - *Progress reports from developing country Members' on practical application of the WTO Valuation Agreement*
 - *Revenue Package*
- V. *Specific Technical Questions***
 1. *Valuation of imported goods purchased in "Flash Sales" : submitted by Mauritius*
 2. *Interpretation of the value of adjustments under Article 8.1 (b) of the Agreement : Request by Uruguay*
 3. *Sale for Export to the Country of Importation under Article 1 : Request by Canada*
 4. *Royalties and licence fees under Article 8.1 (c) of the Agreement : Request by Uruguay*
 5. *Royalties and licence fees under Article 8.1 (c) of the Agreement (Royalty – Income Tax) : Request by China*
- VI. *Questions raised during the intersession (as appropriate)***
 - (a) *Valuation of imported chip cards relating to transportation service and tourist admission tickets : Request by China*
- VII. *Other business***
 - *Work of the Technical Committee*
- VIII. *Programme of future work***
- IX. *Dates of next meeting***

Agenda Item XI : DATES OF NEXT MEETING

131. The Deputy Director announced that the 47th Session of the Technical Committee on Customs Valuation had been provisionally scheduled for 22 – 26 October 2018. The scheduled duration of the Session will be determined in due course.

Concluding Remarks

132. The Director congratulated the Chairperson for leading the Technical Committee productively and thanked Mr John Malone, the distinguished Delegate of the EU who is attending the Technical Committee for the last time and is now retiring. Mr Malone, who has attended the Technical Committee for 27 years has made outstanding contributions to the work of the Technical Committee and has been a fount of deep thinking and new ideas. The Delegate of Canada, speaking on behalf of the Technical Committee, commented that he had learnt a lot from Mr Malone, adding that everyone has enormous respect for all the work he has undertaken. In response, Mr Malone thanked delegates of the Technical Committee, past and present, and made reference to the origins of the WTO Agreement and Article VII of GATT which lie in Article 35 of the Havana Charter of 1947.
133. The Chairperson and the Director thanked the delegates, Observers, Secretariat and support staff for their efforts during this Session before the Chairperson formally declared the 46th Session closed.

J. BIRKHOFF,
Chairperson.

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LIST OF DELEGATES
LISTE DES DELEGUES
LISTA DE DELEGADOS

CHAIRPERSON/
PRESIDENT/
PRESIDENTE

Mr. J. BIRKHOFF
Senior Policy Advisor
National Valuation Team
Customs Administration of the Netherlands
jj.birkhoff@belastingdienst.nl

<p>WTO MEMBERS MEMBRES DE L'OMC MIEMBROS DE LA OMC</p>

ARGENTINA/ARGENTINE

Delegate/Déléguée/Delegada

Mrs. M.F. GOLDSZTEIN
A Cargo de la Dirección de Técnica y Valoración Aduanera
Dirección Nacional de Impuestos
Ministerio de Hacienda
fgolds@mecon.gov.ar

BANGLADESH

Delegate/Délégué/Delegado

Mr. M. M. KABIR
Minister (Customs)
National Board of Revenue
Bangladesh Embassy, Brussels
masud3kabar@yahoo.com

BELGIUM/BELGIQUE/BÉLGICA

Delegate/Délégué/Delegado

M. P. DEVOLDER
Expert Fiscal
Administration des Douanes et Accises
patrick.devolder@minfin.fed.be

Alternate/Suppléant/Suplente

Mr. C. OPHOVEN
Conseiller
Administration générale des Douanes et Accises
Christophe.ophoven@minfin.fed.be

BENIN

Delegate/Délégué/Delegado

Mr. M. LAOUROU
Chef de la Brigade des Douanes de Cotonou-Port
Direction générale des Douanes et Droits Indirects
marcellinl2002@yahoo.fr

BULGARIA/BULGARIE

Delegate/Délégué/Delegado

Mr. S. ALEKSANDROV
Chief Expert in Customs Valuation and Origin Sector
Central Customs Directorate
Bulgarian Customs Agency
Slavi.aleksandrov@customs.bg

BURKINA FASO

Delegate/Délégué/Delegado

Mr. S. F. OUATTARA
Chef de Service Origine et Valeur
Direction Générale des Douanes
Ouatsampi2@gmail.com

CANADA

Delegate/Délégué/Delegado

Mr. J. PAGE
Liaison Officer and First Secretary
Canada Border Services Agency
Jonathan.page2@international.gc.ca

Alternate/Suppléan/Suplente

Mr. J-F. BEDARD
Conseiller principal du programme de la Valeur en Douane
Agence des services frontaliers du Canada
jean-francoisH.bedard@cbsa-asfc.gc.ca

CENTRAL AFRICAN REPUBLIC / REPUBLIQUE CENTRAFRICAINE

Delegate/Délégué/Delegado

Mr. C. GNINDOU-TEH-SOUKA
Chef de Service de la Révision et de la Valeur
Direction Générale des Douanes et Droits Indirects
gnindoucyriague@gmail.com

Alternates/Suppléans/Suplentes

Mr. B. BOMESSE
Chef de Service de la Recette des Douanes de Baboua
Direction Générale des Douanes et Droits Indirects
bomesseboniface@gmail.com

Mr. C. F. DJENGBOT
Receveur Adjoint de la Recette des Douanes de Bangui
Direction Générale des Douanes et Droits Indirects
freddydjengbot@yahoo.fr

Mrs. P. MONGBE
Inspecteur Adjoint
Direction Générale des Douanes et Droits Indirects
Prisca.mongbe@icloud.com

CHINA / CHINE

Delegate/Déléguée/Delegada

Ms. Q. LIN
Deputy Director
Division of Duty Collection
Shenzhen Customs House
General Administration of China Customs
quianyu.lin@163.com

Alternates/Suppléants/Suplentes

Mr. W. SHAO
Second Secretary
Mission of China to the EU
shaoweijian@customs.gov.cn

Mr. J. SHANG
Officer
General Administration of Customs of China
shangjianhui@customs.gov.cn

CONGO (DEMOCRATIC REPUBLIC OF THE)/CONGO (REPUBLIQUE
DEMOCRATIQUE DU)/CONGO (REPUBLICA DEMOCRATICA DEL)

Delegate/Déléguée/Delegada

Mr. J. NGOY KATSHELEWA
Directeur de la Valeur
Direction Générale des Douanes et Accises
jeanngoyk@yahoo.fr

Annex B to Doc. VT1137E1c
(VT/46/May 2018)

Alternates/Suppléants/Suplentes

Mrs. W. J. B. KAWANDA
Attaché Douanier
DGDA
blandinekawanda@hotmail.com

Mr. MAHEMENE KUMAKELE
Inspecteur des Douanes et Accises
Direction Générale des Douanes
andrickmahemene@gmail.com

COTE D'IVOIRE

Delegate/Délégué/Delegado

Mr. S. CISSE
Directeur de la Valeur
Direction générale des douanes
cissehy@yahoo.fr

Alternates/Suppléants/Suplentes

Mr. K. H. GBAH
Chef de Bureau Valeur
Direction Générale des Douanes
gkobenanherman@yahoo.com

Mr. O. S. PALE
Inspecteur Général Adjoint
Direction Générale des Douanes
paleolosib@gmail.com

CZECH REPUBLIC/REPUBLIQUE TCHEQUE/REPUBLICA CHECA

Delegate/Délégué/Delegado

Mr. J. HARTL
Customs Valuation Methodist
General Directorate of Customs
j.hartl@cs.mfcr.cz

DJIBOUTI

Delegate/Délégué/Delegado

Mr. A. Y. KABIR HANDA
Inspecteur Principal
Conseiller Technique du Ministre du Budget en charge des questions des
arrières et de l'Intégration Régionale
Direction Générale des Douanes et Droits Indirects
hamza.kabir@yahoo.fr

DOMINICAN REPUBLIC / REPUBLIQUE DOMINICAINE / REPUBLICA DOMINICANA

Delegate/Déléguée/Delegada

Ms. S. M. MARTE
Gerente de Fiscalización
Dirección General de Aduanas
s.marte@dga.gov.do

ECUADOR/EQUATEUR

Delegate/Déléguée/Delegada

Ms. G. VILONGNE
Second Secretary
Customs Attaché
Mission of Ecuador to the EU
Gloria.vilongne@gmail.com

EGYPT/EGYPTE/EGIPTO

Delegate/Délégué/Delegado

Mr. R. ALY HASSAN
Valuation Vice-Director
Egyptian Customs Authority
reda78211@gmail.com

EUROPEAN UNION/UNION EUROPEENNE/UNION EUROPEA

Delegate/Délégué/Delegado

Mr. J. MALONE
Head of sector – Customs Valuation
European Union
john.malone@ec.europa.eu

Alternate/Suppléant/Suplente

Mr. M. NIVOLO
Policy Officer – Customs Valuation
European Union
marco.nivolo@ec.europa.eu

FINLAND/FINLANDE/FINLANDIA

Delegate/Délégué/Delegado

Mr. V. SUOMINEN
Senior Officer
Expert on Customs Valuation and Transfer Pricing
ville.suominen@tulli.fi

FRANCE/FRANCIA

Delegate/Délégué/Delegado

Mr. A. ATAMANIUK
Customs Officer
Customs Valuation Office
Commercial Policy Division
Direction Générale des Douanes et Droits Indirects
Bureau E1 : Politique tarifaire et commerciale
aymeric.atamaniuk@douane.finances.gouv.fr

GEORGIA/GEORGIE

Delegate/Délégué/Delegado

Mr. D. TSKHADADZE
Main Expert Officer
Tariff Classification and Customs Valuation Division
Revenue Service of Georgia
d.tskhadadze@rs.ge

GERMANY/ALLEMAGNE/ALEMANIA

Delegate/Déléguée/Delegada

Ms. D. HEISSENBERG
Customs Valuation Expert
Central Customs Authority
Generalzolldirektion,
Daniela.heissenberg@zoll.bund.de

GHANA

Delegate/Délégué/Delegado

Mr. A. L. APIO
Chief Revenue Officer
Ghana Revenue Authority
alfred.apio@yahoo.com

HONG KONG CHINA

Delegate/Déléguée/Delegada

Ms. M-Y. HUI
Senior Trade Controls Officer
Trade Fraud Investigation Division
Trade Investigation Bureau
Hong Kong Customs and Excise Department
my_hui@customs.gov.hk

Alternate/Suppléant/Suplente

Ms. S-L. CHOW
Senior Inspector, Liquor Unit
Valuation & Verification Division
Excise Administration Group
Office of Dutiable Commodities Administration
sl_chow@customs.gov.hk

HUNGARY/HONGRIE/HUNGRIA

Delegate/Déléguée/Delegada

Ms. A. HORNICSEK
Customs and Finance Guard Senior Expert
National Tax and Customs Administration
hornicsek.andrea@nav.gov.hu

INDIA/INDE

Delegate/Délégué/Delegado

Mr. A. KUMAR
Additional Commissioner
Central Board of Excise & Customs
Aseem.kumar09@gov.in

Alternates/Suppléants/Suplentes

Ms. A. SAXENA
First Secretary (trade)
Embassy of India, Brussels
Fst.brussels@mea.gov.in

Mr. A. NANDA
Second Secretary
Embassy of India, Brussels
ss.trade@indembassy.be

INDONESIA/INDONESIE

Delegate/Délégué/Delegado

Mr. A. ARDIYANTO
Customs Attaché
Directorate General of Customs and Excise
Multilateral1.inacustoms@gmail.com

ITALY/ITALIE/ITALIA

Delegate/Déléguée/Delegada

Ms. M. S. SARDELLA
Dirigente
Agenzia Delle Dogane E Dei Monopoli
Mariaritasimona.sardella@agenziadogane.it

JAPAN/JAPON/JAPÓN (EL)

Delegate/Délégué/Delegado

Ms. Y. TANABE
Deputy Director
Customs & Tariff Bureau
Ministry of Finance
Yumiko.tanabe@mof.go.jp

Alternates/Suppléants/Suplentes

Mr. M. HIRAKI
The Second Secretary
Embassy of Japan
Masanori.hiraki@mofa.go.jp

Ms. C. MAEDA
Valuation Specialist
Japan Customs
Tyo-gyomu-hyoka-center@customs.go.jp

KOREA (Republic of) / COREE (République de)/COREA (Republica de)

Delegate/Déléguée/Delegada

Mr. B. YOU
Deputy Director
Customs Cooperation Division
Ministry of Strategy and Finance
hisimon@korea.kr

Alternates/Suppléants/Suplentes

Mr. D. SON
Assistant Director
Customs Cooperation Division
Ministry of Strategy and Finance
Thsqkf77@korea.kr

Mrs. I. KIM
Assistant Director
Customs Cooperation Division
Ministry of Strategy and Finance
lskim0909@korea.kr

Mr. T. KIM
Customs Attaché
Mission of the Republic of Korea in EU
Tyokim17@mofa.go.kr

Mrs. S. KIM
Assistant Director
Korea Customs Service
kimsoondeok@korea.kr

Mr. D. KIM
Assistant Director
Korea Customs Service
igjida@customs.go.kr

Mr. Y. SHIN
Assistant Director
Korea Customs Service
clevrtiger@customs.go.kr

LATVIA/LETTONIE

Delegate/Déléguée/Delegada

Ms. M. BUKOVSKA
Head of Customs Value Unit
State Revenue Service of the Republic of Latvia
National Customs Board
Marta.bukovska@vid.gov.lv

LITHUANIA/LITUANIE/LITUANIA

Delegate/Déléguée/Delegada

Ms. V. GUOBYTE
Head of Customs Valuation Division
Customs Department under the Ministry of Finance
Virginija.guobyte@lrmuitine.lt

MADAGASCAR

Delegate/Délégué/Delegado

Mr. J. L. RAKOTIBE
Attaché douanier
Direction Générale des Douanes
Ambassade de Madagascar à Bruxelles
Jeanlouis.rakotobe@yahoo.fr

MALAYSIA/MALAISIE/MALASIA

Delegate/Délégué/Delegado

Mr. MOHD FERDAUSS MOHD AMIN
Counsellor (customs)
Embassy of Malaysia in Brussels
customsmy@skynet.be

Alternate/Suppléant/Suplente

Mr. NIK AHMAD FIRDAUS CHE ABDUL AZIZ
Second Secretary
Embassy of Malaysia
customsmy@skynet.be

MAURITANIA (ISLAMIC REPUBLIC OF)/MAURITANIE (REPUBLIQUE ISLAMIQUE)

Delegate/Délégué/Delegado

Mr. A. Y. TANDIA
Chef de Cellule de la Collecte et de l'Analyse des Données
Bureau National de la Valeur
Direction Générale des Douanes
dgdouane@mauritel.mr

Alternate/Suppléant/Suplente

Mr. Y. O. M. EL MOCTAR
Cadre à la Direction des Recettes et de l'Informatique
Direction Générale des Douanes
dgdouane@mauritel.mr

MEXICO/MEXIQUE

Delegate/Délégué/Delegado

C. ENRIQUEZ
Minister Representative to the WCO and the EU
SHCP-SAT-Customs
drrios@embamex.eu

Alternates/Suppléants/Suplentes

Mr. D. RIOS
Counsellor Representative to the WCO and the EU
SHCP-SAT-Customs
drios@embamex.eu

Ms. G. ESTRADA
Central Administrator
Agace
drios@embamex.eu

MOLDOVA (REPUBLIC OF) /MOLDAVIE (REPUBLIQUE DE)

Delegate/Déléguée/Delegada

Ms. E. GIRA
Senior Inspector
Customs Service of the Republic of Moldova
Ecaterina.gira@customs.gov.md

NEW ZEALAND / NOUVELLE ZEELANDE / NUEVO ZELANDIA

Delegate/Délégué/Delegado

Mr. R. LAKE
Customs Counsellor
New Zealand Customs Service
Robert.lake@mfat.govt.nz

Alternate/Suppléante/Suplente

Ms. C. BARRETTO
Executive Assistant
New Zealand Customs Service
Chriselda.Barretto@mfat.govt.nz

NIGER

Delegate/Délégué/Delegado

Mr. B. MOUSSA ABDOU
Inspecteur principal des Douanes
Direction de la Règlementation et des Relations Internationales
Direction Générale des Douanes
Boubacarmoussa2@yahoo.fr

NIGERIA

Delegate/Délégué/Delegado

Mr. I. ADAMU ALFA
Customs Attaché
Nigeria Customs Service
alfazazi@googlemail.com

Alternates/Suppléantes/Suplents

Ms. Q. OGBUDU
Deputy Comptroller of Customs
Nigeria Customs Service
lfyqueen38@gmail.com

Mr. A. NJOBDI
Assistant Comptroller of Customs
Nigeria Customs Service
asheikian@yahoo.com

Mr. U. S. BUHARI
Deputy Comptroller of Customs
Nigeria Customs Service
Subuhari16@yahoo.com

NORWAY/NOREVEGE/NORUEGA

Delegate/Délégué/Delegado

Mr. J. LILLELAND
Senior Adviser
Norwegian Customs
jsli@toll.no

PAKISTAN

Delegate/Délégué/Delegado

Mr. S. AHMAD QURESHI
Additional Collector,
Model Customs Collectorate (Appraisalment –East), Karachi
Federal Board of Revenue
Pakistan Customs
Shezy10@gmail.com

PAPUA NEW GUINEA / PAPOUASIE NOUVELLE GUINEE / PAPUA NUEVA GUINEA

Delegate/Délégué/Delegado

Mr. J. B. SAM
Assistant Commissioner
Trade and Revenue Administration
Papua New Guinea Customs Service
samj@customs.gov.pg

PARAGUAY

Delegate/Déléguée/Delegada

Mrs. M. M. CABALLERO LEGUIZAMÓN
Jefa Division Comprobacion Diferida de Valor
Dirección Nacional de Aduanas
mcaballero@aduana.gov.py

POLAND/POLOGNE/POLONIA

Delegate/Délégué/Delegado

Ms. A. SZARKOWSKA
Senior Expert
National Revenue Administration
Ministry of Finance
Agnieszka.szarkowska@mf.gov.pl

PORTUGAL

Delegate/Délégué/Delegado

Mr. A. P. VAZ AIRES MARTINS
Expert
Autoridade Tributária E Aduaneira
Pedro.ayres.martins@at.gov.pt

RUSSIAN FEDERATION/RUSSIE (FEDERATION DE)/RUSIA (FEDERACIÓN DE)

Delegate/Délégué/Delegado

Mr. A. ARTEMIEV
Deputy Chief of the customs regulation division
Tax and Customs Policy
The Finance Ministry of the Russian Federation
Aleksei.artemev@minfin.ru
Shirokov.ofc@mail.ru

Alternates/Suppléants/Suplentes

Mr. A. GUSKOV
Deputy Director
Directorate of the Risk Management System
Federal Customs Service of Russia
Guskovab@ca.customs.ru

Mr. V. PARFENOV
Deputy Head of the Unit
Directorate of the Risk Management System
Federal Customs Service of Russia
parfenov@ca.customs.ru

SAUDI ARABIA/ARABIE SAOUDITE

Delegate/Délégué/Delegado

Mr. J. ALNAHEDH
DG Valuation Department
Saudi Customs
jasser@customs.gov.sa

Alternates/Suppléants/Suplentes

Mr. S. ALHARBI
DG General Department of Audit
Saudi Customs
conventions@customs.gov.sa
s.alharbi@customs.gov.sa

Mr. I. ALHUMAIDAN
Customs Attaché
Saudi Customs
ialhumaidan@customs.gov.sa

SENEGAL

Delegate/Délégué/Delegado

Mr. M. DIA
Chef du Bureau de l'Origine et de la Valeur
Direction générale des douanes sénégalaises
mouhadia@douanes.sn

SPAIN/ESPAGNE/ESPANA

Delegate/Délégué/Delegado

Mr. A. ALARCON CANONES
Inspector Asesor
Departamento de Aduanas e Impuestos especiales (AEAT)
Antonio.alarconc@correo.aeat.es

SOUTH AFRICA / AFRIQUE DU SUD / SURAFRICA

Delegate/Délégué/Delegado

Mr. M. MATHOLE
Counselor Customs
South African Embassy
euosars@skynet.be

Alternate/Suppléant/suplente

Mr. N. BUCKLEY
Valuation Analyst
South African Revenue Service
nbuckley@sars.gov.za

SRI LANKA

Delegate/Délégué/Delegado

Mr. M. R. RANARAJA
Deputy Director of Customs
Sri Lanka Customs
royranaraja@yahoo.com

Alternates/Suppléants/suplentes

Mr. I. ADAM BAWA
Superintendent of Customs
Sri Lanka Customs
issadeenab@gmail.com

Mr. M. N. MOHAMED ABUSALI
Superintendent of Customs
Sri Lanka Customs
Nazir.mam@gmail.com

SWEDEN/SUEDE/SUECIA

Delegate/Délégué/Delegado

Mr. J. OLSSON
Customs Adviser
Swedish Board of Customs
Jan.olsson@tullverket.se

SWITZERLAND/SUISSE/SUIZA

Delegate/Délégué/Delegado

Mr. C. STUCK
Expert de douane
Administration Fédérale des Douanes Afd
Cedric.stuck@ezv.admin.ch

TANZANIA/TANZANIE

Delegate/Délégué/Delegado

Mr. O. G. MASSAWE
Assistant Manager Customs
Tanzania Revenue Authority
omassawe@tra.go.tz

THAILAND/THAILANDE/TAILANDIA

Delegate/Délégué/Delegado

Mr. T. SUVERNAMANI
Minister Counsellor (Customs)
Office of Customs Counsellor
Royal Thai Embassy (annex)
Thai-customs@skynet.be

Alternates/Suppléants/Suplentes

Mr. N. WITYATEM
Minister (customs)
Office of Customs Counsellor
Royal Thai Embassy (annex)
Thai-customs@skynet.be

Ms. W. CHALETANONE
Thai Customs Officer Practitioner Level
Thai Customs
wannapach@outlook.com

Mr. E. NAEAK
Thai Customs Officer Senior Professional Level
Thai Customs
enaek@gmail.com

TOGO

Delegate/Délégué/Delegado

Mr. B. W. BAMANA
Ministre-Conseiller
Mission Permanente du Togo à Genève
bamanabaroma@hotmail.com

TUNISIA/TUNISIE

Delegate/Déléguée/Delegada

Mrs. R. AMRI
Directeur de la Direction de la Valeur
Direction générale des douanes
rawdhaamri63@yahoo.com

TURKEY/TURQUIE/TURKIYA

Delegate/Déléguée/Delegada

Dr. E. ERTURK
Head of Department
Directorate General of Customs
e.erturk@gtb.gov.tr

UGANDA/OUGANDA

Delegate/Délégué/Delegado

Mr. E. M. MULINDWA
Valuation Officer
Uganda Revenue Authority
emmulindwa@ura.go.ug

UKRAINE/UCRANIA

Delegate/Déléguée/Delegada

Mrs. G. KHABLO
Senior State Inspector of Unit for Regulatory Support and Inquiry Processing of
Customs Value Division of Administering of Customs Payment Department
State Fiscal Service
g.khablo@sfs.gov.ua

Alternate/Suppléante/Suplente

Mr. V. MALNOV
Head of Unit for Regulatory Support and Inquiry Processing of Customs Value
Division of Administering of Customs Payment Department
g.khablo@sfs.gov.ua

Annex B to Doc. VT1137E1c
(VT/46/May 2018)

UNITED KINGDOM / ROYAUME-UNI / REINO UNIDO

Delegate/Délégué/Delegado

Mr. J. MITCHELL
Valuation Technical Officer
Her Majesty's Revenue and Customs (HMRC)
john.mitchell1@hmrc.gsi.gov.uk

UNITED STATES/ETATS-UNIS/ESTADOS UNIDOS

Delegate/Déléguée/Delegada

Mrs. Y. GULIS
Attorney Advisor
US Customs and Border Protection
Yuliya.gulis@dhs.gov

Alternate/Suppléant/Suplente

Mr. R. CUNNINGHAM
Attorney Advisor
US Customs and Border Protection
Ross.m.cunningham@cbp.dhs.gov

URUGUAY

Delegate/Délégué/Delegado

Mr. G. MANES
División Fiscalización
Dirección Nacional de Aduanas
gmanes@aduanas.gub.uy

VIETNAM

Delegate/Déléguée/Delegada

Ms. B. H. NGUYEN
Officer
General Department of Viet Nam Customs
hangnb@customs.gov.vn

°
° °

<p>OBSERVER ADMINISTRATIONS OBSERVATEURS DES ADMINISTRATIONS OBSERVADORES DE LOS ADMINISTRACIONES</p>
--

IRAN (ISLAMIC REPUBLIC OF)/IRAN (REPUBLIQUE ISLAMIQUE D')

Delegate/Délégué/Delegado

Mr. M. ATEFI
First Secretary
Permanent Representative
IRICA
m.atefi1394@gmail.com

LEBANON/LIBAN/LIBANO

Delegate/Délégué/Delegado

Mr. A. AKKARY
Contrôleur à l'import et Export Département
Douanes Libanaises
alainaccari@hotmail.com

LIBYA/LIBYE/LIBIA

Delegate/Délégué/Delegado

Mr. E. SHAHOT
Director of Investigation Administration
Libyan Customs Administration
ico@customs.ly

PALESTINE

Delegate/Déléguée/Delegada

Mrs. J. ABUGHAUSH
Director of Customs Valuation Department
Ministry of Finance and Planning
General Directorate of Customs and Excises, VAT
mousajehadj@gmail.com

Alternate/Suppléante/Suplente

Ms. M. EIDA
Customs Assessor
Ministry of Finance and Planning
General Directorate of Customs and Excises, VAT
muna.hassan91@gmail.com

SERBIA/SERBIE

Delegate/Déléguée/Delegada

Ms. S. ZIVANOVIC
Senior advisor
Ministry of Finance
snezana.zivanovic@mfin.gov.rs

AlternatesSuppléants/Suplentes

Mrs. N. NENADIC
Senior Customs Adviser
Customs Administration of Serbia
nenadicn@carina.rs

Mr. D. MARINKOVIC
Mission of Republic of Serbia to the EU
marinkovicd@carina.rs

°
° °

OBSERVERS / OBSERVATEURS / OBSERVADORES
--

ICC – INTERNATIONAL CHAMBER OF COMMERCE

Mr. J-M. SALVA
Vice-Chair
Commission on Customs and Trade Facilitation
DS Avocats
salva@dsavocats.com

Mrs. P; VANDER SCHUREN
Partner
Mayer Brown
Pvanderschueren@mayerbrown.com

Mr. W. VAN HOEYMISSEN
Indirect Tax Manager
Procter & Gamble
Vanhoeymissen.w@pg.com

Mr. R. TUSVELD
Customs & Trade
Pricewaterhousecoopers
r.tusveld@upcmail.nl

Mr. T. SMITH
Principal
Global Trade
Ernst & Young Lp (EY)

Todd.r.smith@ey.com

Mr. W. METHENITIS
Global Trade
Ernst & Young Lp (EY)
William.methenitis@ey.com

GCC – GULF COOPERATION COUNCIL

Mr. M. S. ALMUTLAQ
malmutlaq@gccsq.org

UNCTAD – UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

Mr. E. WILLEMS
Regional Coordinator
Erik.willems@unctad.org

OBSERVERS / OBSERVATEURS / OBSERVADORES
--

Mr. M. F. SILES-BUSTOS
Regional Coordinator
fernando.siles@unctad.org

WTO WORLD TRADE ORGANIZATION/ OMC ORGANISATION
MONDIALE DU COMMERCE

Mrs. D. HALLORAN
Dolores.halloran@wto.org

°
° °

SECRETARIAT/SECRETARIA

TARIFF AND TRADE AFFAIRS DIRECTORATE/
DIRECTION DES QUESTIONS TARIFAIRES ET COMMERCIALES/
DIRECCIÓN DE ARANCELES Y DE ASUNTOS COMERCIALES

Director

Mr. P. LIU

Deputy Director

Mrs. G. GROOBY

VALUATION SUB-DIRECTORATE/
SOUS-DIRECTION DE LA VALEUR/
SUBDIRECCIÓN DEL VALOR

Senior Technical Officer

Mr. I. CREMER

Technical Officer

Mr. L. BABAJEE

Technical Attaché

Mr. B. LIM

Mr. R. SOKI KEKE

Professional Associate

Ms. I. SUPRAPTOJO

INTERPRETERS/INTERPRÈTES/INTÉRPRETES

Mme. L. DIXON

Mr. J.-F. MICHEL

Mr. J.-C. PIERRET

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Oral report by the WTO
to the 46th Session of the Technical Committee on Customs Valuation

7-9 May 2018

I would like to update you on the work of the committee since my last report at the 45th session. During the period under consideration, the Committee held two formal meetings; on 6 November 2017 and 23 April 2018 (G/VAL/M/65 & G/VAL/M/661) both under the Chairpersonship of Ms Luciana Nader of Uruguay.

1 Notifications

1.1. The Committee on Customs Valuation reviews four different types of notifications, which include: Members' laws and regulations; members' responses to a check list of issues related to the legislation; the members' date of implementation of the Decision on Interest Charges; and, whether Members apply paragraph 2 of the Decision on the "Valuation of Carrier Media Bearing Software for Data Processing Equipment". The status of these notifications is now systematically compiled in a report, the most recent version being document G/VAL/W/232/Rev.8.

1.2. In the period under review, China notified the Committee of its amended legislation regarding customs valuation which reflected the latest development of China's Customs valuation given the new situation of international trade. The Committee is currently reviewing the national legislations of 13 Members² and no examination was concluded during its latest two meetings. In order to speed up the review process, the Chair will write to delegations that have still to provide long over-due responses to questions raised, encouraging them to expedite the replies. In the period under review, China notified the Committee of its amended legislation regarding customs valuation which reflected the latest development of China's Customs valuation given the new situation of international trade.

1.3. To date, 99³ Members have notified their national legislation on customs valuation. In addition, 68 Members have provided responses to the checklist of issues. There are 36 Members which have not yet made either of these two notifications (see document G/VAL/W/232/Rev.8).

1.4. The current compliance rate is approximately 76%, with 36 Members still to notify their legislation. There have been thirty notifications of changes to members' national legislation on customs valuation.

1.5. I would like to acknowledge the positive contribution of Members of the TCCV to the work of the Committee in Geneva, in terms of encouraging the submission of legislation and

¹ G/VAL/M/66 to be issued

² The Kingdom of Bahrain; Belize; Guinea; Honduras; Kazakhstan; Malawi; Nepal; Nigeria; the Russian Federation; Rwanda; the Solomon Islands; Sri Lanka; and The Gambia.

³ The European Union is counted as one notification

responses to the Checklist of Issues. I would continue to request their assistance with this matter.

2 Committee Decisions

2.1. The European Union and Uruguay proposed to have bilateral discussions on Uruguay's proposal on the valuation of carrier media for the storage and transfer of data. The United States, Japan, Switzerland and China expressed their support for Uruguay's proposal, while China requested Uruguay to further define the scope and definition of the proposal, including the tariff heading. China proposed that the Committee consult with the WCO on identifying the tariff sub-headings concerned.

3 Technical assistance

3.1. The Committee had a very engaged and positive discussion on the need for technical assistance for Members facing challenges implementing the CVA. The discussion was triggered by Senegal's request for TA, in which the delegate stated that they were facing challenges in implementing the agreement and that this had become even more significant in light of the linkage between the CVA and the implementation of the TFA. Japan, Thailand, the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu, and the EU expressed strong support for the need to provide such assistance. The discussions focused on the need to identify the types of implementation challenges being faced by Members and to address them in a systematic, practical manner, taking into account that new types of challenges may be arising, as well as new possible means of providing support. The WCO delegate reported on the technical assistance on customs valuation that it provides to its members. The Committee agreed that the Chairperson would hold informal discussions with Members on how to proceed.

4 Trade concerns

4.1. Thailand reported positive developments in regard to its concerns about Pakistan's determination of customs values on imports of paper from Thailand. In January 2018, Pakistan had amended its valuation ruling which resulted in the reduction of the customs value of paper imports from Thailand.

4.2. At the April meeting, Switzerland raised the issue of Omani customs using a minimum customs value as a basis for imposing customs duties on cigarettes in cases when customs have doubts regarding the accuracy of the transaction value. Omani and Swiss customs officials will have bilateral discussions in order to clarify the issue.

4.3. The United States concern regarding Armenia's alleged use of reference prices remains on the agenda.

5 PSI Agreement

5.1. With regard to the Agreement on Preshipment Inspection, the Secretariat circulated a report consolidating the status of all the notifications which had been received on preshipment inspection (G/PSI/N/1/Rev.3). In 2017 the Committee undertook the Fourth Triennial Review pursuant to Article 6 of the PSI Agreement and it concluded its review on the basis of a draft factual report that had been prepared by the Secretariat and circulated in document G/VAL/W/307. The report will be finalized following the November meeting and will be issued as the Fourth Triennial Review.

Annex C to Doc. VT1137E1c
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5.2. The Committee took note of the latest reports by the International Federation of Inspection Agencies (IFIA) concerning countries that use preshipment inspection services which was circulated in document G/VAL/W/63/Rev.22.

5.3. The United States retained its concerns regarding the status of Indonesia's PSI notifications. The United States also repeated its request that Egypt notify Decree No. 991/2015 to the Committee on Customs Valuation, as well as any other measures that included preshipment inspection requirements.

6 Election of new Chairperson for 2018-2019

6.1. Mr Yuichiro OKUMURA (Japan) was elected as Chairperson for 2018-2019.
