

Committee on Customs Valuation

INFORMATION ON TECHNICAL ASSISTANCE ACTIVITIES

Addendum

At its meeting of 12 May 1995, the Committee on Customs Valuation agreed that greater transparency of technical assistance activities, pursuant to Article 20.3 of the Agreement on Implementation of Article VII of the GATT 1994, would be ensured if the information documents prepared for the Technical Committee on Customs Valuation on such activities were also made available as WTO documents.

This document provides additional information on WCO technical assistance activities reproduced from WCO document VT0007E1 of 29 March 1999 and 99VL0009 of 25 February 1999. It updates GATT document VAL/W/29/Rev.9, and WTO documents G/VAL/W/4, G/VAL/8, Add.1, Add.2, Add.3 and Add.4.

I. INTRODUCTION

1. Article 20.3 of the Agreement provides for the establishment of technical assistance programmes for developing countries. The Article goes on to state that such technical assistance may include, *inter alia*, the training of personnel, assistance in preparing implementation measures, access to sources of information regarding customs valuation methodology, and advice on the application of the provisions of the Agreement. In this regard, it is recognized that for 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 in the Code. Thus, among the various technical assistance programmes offered, the training of personnel acquires a degree of priority.

2. As provided for in Annex II of the Agreement, the responsibilities of the Technical Committee include the 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 member administrations willing to provide assistance and other international organizations. The Council's Plan for the '90s has also placed considerable emphasis on the need for holding seminars and training courses on the GATT Code.

3. At its Eighth Session, the Technical Committee had examined document 31.808 describing seminars and training courses organized on customs valuation, especially on the GATT Valuation Agreement, and the activities of the Customs Co-operation Council in this area. The Committee found the document useful and in this regard directed the Secretariat to periodically update the information. In successive sessions of the Committee, a number of revised or supplementary documents were prepared which periodically updated this information. This document contains information provided by the WCO Secretariat of its most recent technical assistance activities.

II. TRAINING COURSES

4. From 15-21 October 1998, a regional training course on the WTO Customs Valuation Agreement was held in Gwaschun (Seoul) Korea with the collaboration of the Korean Administration. The course was designed to train Asian valuation officers on the rules for determining customs value under the Agreement. The course was also intended to discuss the manner in which that valuation system would be administered. The practical application of the Agreement, valuation control with regard to the use of value declarations and post-importation verification based on risk analysis were highlighted issues. Fifteen valuation officers from 13 Asian countries participated.

III. OTHER TECHNICAL ASSISTANCE ACTIVITIES

5. The WCO conducted a South-West Asian Sub-Regional Workshop on Valuation and Valuation Fraud in Chennai/Madras from 14-18 September 1998. The Workshop was funded by the Japanese Customs Administration through the WCO's Customs Co-operation fund. Eight countries participated in the Workshop. The objective of the Regional Workshop was to review countries' action plans for implementing the WTO Valuation Agreement with a view to further developing the effectiveness and efficiency of their activities, in respect of both valuation policy and valuation fraud/enforcement. Two WCO officials and one officer from the Japanese Customs Administration conducted the Workshop.

6. At the invitation of the WTO the Secretariat provided an officer to assist Oman with the implementation of the Valuation Agreement following the Sultanate's application for Membership of the WTO. The mission took place between 1-4 November 1998 and consisted of meetings with high-level officials from the Customs, Trade and Finance ministries. A shortened training course and assistance with the drafting of implementing legislation were also part of the mission.

7. A national seminar on customs valuation was conducted by two officers from the WCO Secretariat and from a Latin American country in La Paz, Bolivia, from 4-10 November 1998. The seminar focused on two main goals, namely "to train Bolivian customs officers in how to determine the customs value under the WTO Valuation Agreement" and "to discuss with the implementation team the steps to be taken to properly implement that valuation system". Forty-five Bolivian customs officers participated in the seminar.

8. An officer from the Valuation Sub-Directorate conducted an expert mission to Banjul, Gambia from 8-12 February 1999. The programme for the mission was to assist the Gambian Administration in the drafting of the legislation and preparatory work for the development of implementing provisions. Meetings were held with officials from the Trade and Finance ministries and an implementation team was appointed and action plans agreed.

9. A Valuation Training Course was conducted by a WCO official in Lagos, Nigeria, from 22-26 February 1999. It was attended by 87 participants from the Nigeria Customs Service. A discussion was also held with the Nigerian Customs management staff (including the Comptroller General) on how best to implement the WTO Valuation Agreement in Nigeria.

10. An expert mission, funded by Japan and organized by the Secretariat and the Malagasy Customs Administration, was held in Antananarivo from 22-26 February 1999. That mission, conducted by two WCO officials, took the form of a national seminar on the Agreement and the various associated control measures. One of the five days was given over to preparations for implementing the Valuation Agreement and associated measures. Forty-one managers from the Malagasy Customs Administration participated.

11. The timing of this mission was opportune since Madagascar is currently drafting its implementing legislation.

12. Finally, a workshop was held in Libreville (Gabon) from 15-19 February 1999 under the supervision of a senior official of the WCO Secretariat. From 15-18 February 1999, the programme provided trainers from the Gabon Customs Administration with training on the Agreement. Thirty-five Customs inspectors received this training, with the understanding that they would convey the knowledge they acquired to their colleagues in the very near future. A meeting was also arranged with the Gabon implementation team with a view to drawing up an implementation plan for the Gabon Administration. Several practical considerations were reviewed: legislation, regulations, organizational aspects, computerization, administration of the Agreement, relations with the trading community, manuals etc.

IV. FUTURE ACTIVITIES

13. At its Seventh Session held from 5 to 9 October 1998, the Technical Committee on Customs Valuation was informed that the Secretariat would circulate its plans on technical assistance for the 1998/1999 fiscal year. The following table shows the 1998/1999 Technical Assistance Programme which includes both specific valuation missions as well as joint programmes with the Compliance Sub-Directorate. Specific valuation missions are conducted by officers from the Valuation Sub-Directorate of the WCO and are aimed at monitoring the progress achieved by countries in implementing the WTO Valuation Agreement. They consist in discussions with implementation teams on steps already taken to implement the new valuation system, the remaining steps and the difficulties experienced in the process. A training session is also organized on the rules for determining customs value under the Agreement.

1998/99 TECHNICAL ASSISTANCE PROGRAMMES

CCF Valuation

Description	Country	Language	Timing
Valuation Implementation and Training/ Regional	Korea	English	15-22 October 1998
Valuation Implementation and Training	Bolivia	Spanish	4-10 November 1998
Valuation Implementation and Training	Nigeria	English	February 1999
Valuation Implementation and Training	Gabon	French	February 1999
Valuation Implementation and Training	Mauritius	English	April 1999
Valuation Implementation and Training	Egypt	English	May 1999
Valuation Implementation and Training	Benin	French	April 1999
Valuation Implementation and Training	Gambia	English	February 1999
Valuation Implementation and Training	Lebanon	French	April 1999

CCF Donors Programme (Joint Programme with the Compliance Sub-Directorate)

Description	Country	Language	Timing
Valuation Training/Valuation Fraud Expert Mission	Madagascar	French	February 1999
Valuation Training/Valuation Fraud (Regional Workshop)	Thailand or Malaysia	English	April 1999
Valuation Training/Valuation Fraud Expert Mission	Jordan	English	April 1999
Valuation Training/Valuation Fraud Expert Mission	China	English	May 1999
Valuation Training/Valuation Fraud Expert Mission	Colombia	English/ Spanish	May 1999
Valuation Training/Valuation Fraud (Regional Workshop)	Zimbabwe	English	June 1999
Valuation Training	Zimbabwe	English	April 1999