



Transparency under the Customs Valuation Agreement

Canada

WTO Webinar
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Transparency

- Central tenet of the WTO, GATT 1994 and the Customs Valuation Agreement
- Open trading system in which the rules are easily accessible and available to all
- Traders will have certainty respecting the customs value of their importations
 - Promotes voluntary compliance
 - Helps achieve objectives of Agreement



Customs Valuation Agreement

- Article 12 – Publish laws, regulations, decisions, rulings
- Notice provisions - Articles 1.2, 7.3, and 16
- Article 11 – Appeal Rights



Implementation and Best Practices

- No set formula
- On-going process
- Publish laws, regulations, and policies
- Provide a means to question/appeal by a neutral source (recourse)



Canada's Practices

- Implementation: developed legislation, regulations, policies, and training
- On-going: administrative policy directives (D-Memos), Customs Valuation Handbook, consultative groups and processes, and rulings
- Canada's legislation, regulations, and policy directives are publicly available. With consent, rulings are also published
- Verification priorities are also identified on the CBSA's website to promote compliance and voluntary disclosure
- Canada's transparency measures have benefited both the traders and its customs administration



Conclusion

- Transparency is a key factor in obtaining the objectives of the Customs Valuation Agreement
- Transparent rules and policies facilitate administration and compliance