

## 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 42.589 of 25 September 1998. It updates GATT document VAL/W/29/Rev.9, and WTO documents G/VAL/W/4, G/VAL/8, Add.1, Add.2, and Add.3.

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## 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. SEMINARS**

4. No additional seminars were held since October 1997.

## **III. TRAINING COURSES**

5. No additional training courses were held since November 1997.

## **IV. OTHER TECHNICAL ASSISTANCE ACTIVITIES**

6. Six additional technical assistance activities were held since the last report:

- An expert mission was undertaken by an officer from the Valuation Sub-directorate in Accra, Ghana, from 11 to 15 May 1998. A 3 day seminar was held with the view to training a group of Ghanaian Officers who have never been exposed to the WTO Valuation Agreement. On 14 May 1998, a discussion was also held with the Ghanaian Top Management Staff (including the Director General) on how best to implement the Agreement on the basis of the experience of other countries. The current Ghanaian Legislation on customs valuation which is based on the Agreement, was discussed and commented upon.

- An officer from the Valuation Sub-directorate visited the UEMOA Secretariat (Economic and Monetary Union for West Africa) from 18 to 19 May 1998 in Ouagadougou, Burkina Faso. He met high rank officials to discuss the approach taken by the UEMOA Secretariat concerning the implementation of the WTO Valuation Agreement. A consultant hired by the UEMOA Secretariat was currently preparing a draft valuation Legislation which would serve as a model to all Member-countries. The WCO Secretariat was handed over a valuable documentation the UEMOA.

- Officers from the Valuation and Enforcement Sub-directorates conducted a joint valuation compliance training course in Suva, Fiji from 11 to 15 May 1998. The course focused primarily on the transaction value method and examined methods to verify the truth and accuracy of declared value as well as measures to combat commercial fraud.

- An officer from the Valuation Sub-directorate conducted an expert mission in Malta from 1 to 5 June 1998. The programme for the mission included a seminar on the Agreement for officials from a number of government departments and representatives of the private sector. The officer worked with Malta's implementation team on various aspects of Malta's implementation of the Agreement, including drafting of legislation and development of valuation procedures and organizational structure.

- An expert mission, organized by the Secretariat and the Customs Administration of Niger, was held in Niamey from 25 to 29 May 1998. The purpose of this mission was to organize a national seminar on valuation and on combating commercial fraud, under the leadership of two Secretariat officials. 34 Nigerian customs officials attended a four-day presentation on the principles of the Valuation Agreement and related enforcement measures. On the fifth day, a small Working Group tackled the practical measures to be taken to implement the Agreement.

- In May 1998, at the request of the Secretariat of the World Trade Organization (WTO), an official from the WCO Valuation Sub-Directorate acted as a facilitator at a seminar organized in Tunis by UNCTAD and the WTO. The seminar was devoted to a presentation on the technical provisions of the WTO Valuation Agreement. The participants were from various Tunisian administrations, including the Customs Administration.

## **V. TRAINING FACILITIES WHICH INCLUDE CUSTOMS VALUATION, AVAILABLE IN WCO MEMBER COUNTRIES**

7. In addition to the seminars exclusively dealing with customs valuation (WTO Agreement), a number of developed countries organize on a regular basis, general training courses on customs. As a part of training in customs laws and procedures, these courses cover customs valuation, particularly the WTO Agreement. In the following paragraphs these courses are briefly described.

- The Australian Government policy is to direct training towards a specific country or region. The target area at present is the South Pacific region. Requests for assistance with valuation training or training materials may be accepted from individual countries other than those in the South Pacific region. Each request is dealt with on its merits and met where possible.

- In the framework of a special training seminar, the Customs Administration of Austria organizes courses for customs officers from developing countries of Africa. Special emphasis is given to problems of valuation. Seminars are conducted in English and are of about two months duration. One major subject included in the seminar is the WTO Agreement and its comparison with the BDV.

- The Customs Administration of Finland organizes a special training course for customs officers of developing countries which is held every other year. The course is conducted in English and is of about two months duration. The subject-matter of the course will change periodically and will be limited to a specific area of customs.

- The Customs Administration of France arranges a customs course of one year duration. About two-thirds of the syllabus is identical with that of the preliminary training course for French Customs inspectors, the remainder being intended specifically for foreign trainees mostly coming from French-speaking developing countries with which France has concluded technical assistance or cooperation agreements. Some participants come from other countries particularly in Latin America.

- Germany holds normally one or two customs courses each year for middle and senior-level customs officers of developing countries. These courses are of three to four months duration and are held in English, French or Spanish. Customs valuation is in the syllabus.

- Japan conducts a two-month course for middle-level customs officers from developing countries. The course is conducted in English covering every aspect of customs administration through lectures, seminars and observation tours. Customs valuation is one of the subjects covered by the course.

- Switzerland holds a customs training course for the supervisory-/management level officers of the developing countries. Conducted in the French language the course is about two months duration. Customs valuation is covered by the course.

- The United States Customs Service has instituted training courses on the GATT Code to be given by US customs instructors who travel to the country which requests technical assistance. The language of instruction is English. However, simultaneous interpretation could be arranged under special circumstances with advance notice and if funding is provided.

- Under mutually agreed terms, the European Community provides technical advice and other assistance on customs matters, including valuation under the WTO Agreement. The languages used can be English, French, Spanish or other Community languages. Requests for such assistance should be addressed to the European Community.

8. Paragraphs 1 to 10 give a very brief description of these training courses which include valuation as a part of general customs training. For details, the Council's Brochure on training which describes the training courses held each year should be consulted. Direct contact with the country organizing the course could also be established.

- As regards the financial grants, for most cases mentioned in this paper the training is provided free. In addition some host countries bear the travelling expenses of foreign officials to and from courses and other expenses such as board and lodging.

- Apart from the special training courses organized specially for the officials of developing countries, customs administrations of some countries also admit foreign trainees in the regular training courses means for their own officials. Information on it can also be obtained from the Council's Brochure on training.

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