

# WORLD TRADE ORGANIZATION

RESTRICTED

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**Committee on Customs Valuation**

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## **TECHNICAL ASSISTANCE ON CUSTOMS VALUATION**

### **CANADA**

The following communication<sup>1</sup>, dated 28 July 1999, has been received from the Permanent Mission of Canada with the request that it be circulated.

1. During the last three years, as co-sponsor with the United States, Canada has been actively involved in the APEC Valuation Technical Assistance initiative to deliver various types of valuation training to ten APEC economies. The ten APEC economies involved are: Thailand, Brunei Darussalam, Papua New Guinea, Malaysia, China, Chile, Chinese Taipei, Indonesia, Philippines and Singapore. In addition, the three new APEC members-designate economies of Peru, Russia and Vietnam have all requested the technical assistance provided under this program. Along with Canada and the United States, the WCO, Australia and New Zealand are partners in this initiative. The plan approved by the APEC Secretariat is a phased approach whose objective is to develop training packages to address common implementation issues and technical assistance requests. Initially, a series of "focus papers" on various implementation issues were prepared and distributed and needs analysis workshops were held in a number of the economies. Revenue Canada valuation officers also gave a five-day WCO Valuation legislation course in Brunei Darussalam in March of 1998 and in Thailand (together with the United States) in April 1998. The development of the three individualized training modules has also been completed. The delivery of the first of these modules was begun in January 1999 and the delivery of the second is set to begin in May of this year. The third will be given later this year. The three training modules are currently available to all WCO members directly from the WCO. *For further details of this project, please refer to Appendix 1.*

2. The Chief of Policy, Valuation Division, Revenue Canada, attended the WCO Symposium in Brussels in September 1995, in conjunction with the 1st Session of the WCO's Technical Committee on Customs Valuation. It was attended by most of the WCO Members represented in Brussels.

3. The Chief of Policy, Valuation Division, Revenue Canada, attended the Interamerican Seminar on Customs Valuation for South and Central American countries in Viña del Mar, Chile, in April 1996. In addition to Canada, the following countries participated in the seminar: Argentina, The Bahamas, Bolivia, Brazil, Cuba, Nicaragua, El Salvador, Guatemala, Honduras, Jamaica, Mexico, Panama, Paraguay, Peru, Uruguay and the United States.

4. Two officers from Chilean Customs attended a five-day Canadian Valuation legislation training course at the Revenue Canada College, Rigaud, Québec, in December 1996.

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<sup>1</sup> Circulated informally at the meeting of the Committee on Customs Valuation on 26 April 1999.

5. Canada participated in the WCO Seminar on Customs Valuation for Caribbean and Central & South American countries bordering the Caribbean, held at the Revenue Canada College Rigaud, Québec, in early May 1997. The WCO, the United States and Canada were the sponsors of the seminar. The following participated in the seminar: Anguilla, Antigua, Aruba, The Bahamas, Belize, Bermuda, Costa Rica, Cuba, Dominica, El Salvador, Grenada, Haiti, Panama, St. Lucia, St. Vincent, Turks and Caicos, Venezuela and the Caribbean Customs Law Enforcement Council.
6. Canada participated in a WCO Mission to Tanzania to provide the WTO Valuation training and implementation workshop, in January 1998.
7. Canada participated in a WCO Mission to Uganda, in March 1998, as part of the WTO Seminar on Enforcement.

## Appendix 1

### CAP 5 Project: Adoption of the Principles of the WTO Valuation Agreement

#### Objective:

- To facilitate the implementation and the administration of the World Trade Organization's Valuation Agreement on standard procedures for valuing goods. The project furthers Part 1 of the Osaka Action Agenda by providing economic and technical co-operation that directly supports APEC's liberalization and facilitation objectives.

#### Background:

- Canada and the United States are the co-ordinators for this project and, with assistance from Australia and New Zealand, are providing the technical assistance to requesting APEC members. Singapore is being kept advised of progress.
- There are ten recipient economies: Brunei Darussalam, Chile, People's Republic of China, Chinese Taipei, Indonesia, Malaysia, Republic of the Philippines, Papua New Guinea, Singapore and Thailand. In addition, the three new APEC members-designate economies of Peru, Russia and Vietnam have all requested the technical assistance provided under this program.
- The technical assistance is being delivered in a phased approach and covers a wide range of issues and activities, including the legislative framework, creating the organization, clearance and verification procedures, undervaluation, and training needs.

#### Phase Details:

##### *Phase I: Gathering Information & Confirming Needs*

- A brief outline of the approach to be taken was forwarded in August 1996 to each economy that requested assistance.
- A preliminary questionnaire was distributed in December 1996. The purpose of this questionnaire was to provide donors with background material to prepare for workshops and, in order to identify specific needs, to begin to obtain information on their organizations, etc.

##### *Phase II: Focus Papers on Management Challenges*

- The complete series of focus papers (i.e. implementation issues, organization structure, legislation, etc.) were forwarded to the economies and donor partners in September 1997. Copies of the focus papers are available.

##### *Phase III: Workshops on WTO Valuation Agreement*

- Nine economies requested workshops to assess their individual and common training needs. The workshops were conducted, in the economies themselves, during November and December of 1997.

*Phase IV: WCO Customs  
Valuation Training Course*

- The WTO Valuation Agreement training course, as prepared by the WCO, was delivered to Brunei Darussalam and Thailand in March and April 1998.
- It was suggested to other economies that they could undertake self-delivery of the course as part of expanding their technical expertise.

*Phase V: Development of  
Valuation training modules*

- The design and development of specific valuation training modules to address the common training needs of the recipient economies was completed by the end of 1998.
- Three training modules were developed which focus on the practical application of the Valuation Agreement and its implementation.
- Specifically, Module 1 has as its theme the “Complexities of the Valuation Agreement”; Module 2 deals with “Organizing the Infrastructure of the Valuation Program”; and, Module 3 is concerned with “Post Importation Verification”.
- The three modules have been provided to the APEC Secretariat and the WCO Secretariat. They are available, in electronic format, to all their members.

*Phase VI: Delivery of Valuation  
training modules*

- The delivery of module 1 of the three valuation training modules began in January 1999.
  - Delivery of module 2 (Canada) is set to begin this coming May and is scheduled to be completed by the end of August 1999. Module 3 (USA) is scheduled to be completed by the end of the year.
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