

**CHAPTERS 7 – 10, GENERAL  
ANNEX OF THE REVISED KYOTO  
CONVENTION**

**MARCH 16, 2015**

**PHUENTSHOLING**

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# **CHAPTER 7**

## **APPLICATION OF**

### **INFORMATION TECHNOLOGY**

## CHAPTER 7

### APPLICATION OF INFORMATION TECHNOLOGY

7.1	The Customs shall apply information technology to support Customs operations, where it is cost-effective and efficient for the Customs and for the trade. The Customs shall specify the conditions for its application.	Standard
7.2	When introducing computer applications, the Customs shall use relevant internationally accepted standards.	Standard
7.3	The introduction of information technology shall be carried out in consultation with all relevant parties directly affected, to the greatest extent possible.	Standard
7.4	New or revised national legislation shall provide for : <ul style="list-style-type: none"><li>- electronic commerce methods as an alternative to paper-based documentary requirements;</li><li>- electronic as well as paper-based authentication methods;</li><li>- the right of the Customs to retain information for their own use and, as appropriate, to exchange such information with other Customs administrations and all other legally approved parties by means of electronic commerce techniques.</li></ul>	Standard

## **BENEFITS:**

- **More effective Customs controls**
- **More efficient Customs clearance**
- **Uniform application of Customs law**
- **More efficient revenue collection**
- **More effective data analysis**
- **Efficient production of external trade statistics**
- **Improved quality of data**

OH, MAN, WE'RE STYLING NOW!  
NIFTY BULLET-PROOF VESTS,  
NEW COMPUTER SYSTEMS  
AND COOL SIDEARMS.  
ARE WE MISSING ANYTHING?

VISITORS?



WELCOME TO  
**CANADA**  
PLEASE REPORT TO  
CANADA CUSTOMS

STOP

BORDER SERVICES AGENCY

U.S. VISITOR  
NUMBERS  
DOWN



# **CHAPTER 8**

## **RELATIONSHIP BETWEEN THE**

## **CUSTOMS & THIRD PARTY**

# HIDE AND SEEK

CUSTOMS





## CHAPTER 8

### RELATIONSHIP BETWEEN THE CUSTOMS AND THIRD PARTIES

8.1	Persons concerned shall have the choice of transacting business with the Customs either directly or by designating a third party to act on their behalf.	Standard
8.2	National legislation shall set out the conditions under which a person may act for and on behalf of another person in dealing with the Customs and shall lay down the liability of third parties to the Customs for duties and taxes and for any irregularities.	Standard
8.3	The Customs transactions where the person concerned elects to do business on his own account shall not be treated less favourably or be subject to more stringent requirements than those Customs transactions which are handled for the person concerned by a third party.	Standard
8.4	A person designated as a third party shall have the same rights as the person who designated him in those matters related to transacting business with the Customs.	Standard
8.5	The Customs shall provide for third parties to participate in their formal consultations with the trade.	Standard
8.6	The Customs shall specify the circumstances under which they are not prepared to transact business with a third party.	Standard
8.7	The Customs shall give written notification to the third party of a decision not to transact business.	Standard

## Chapter 8: Relationship between the Customs & Third Party

### 1. In general (8.1)

- **Person concerned shall have the choice of transacting business with the Customs either directly or by designating a third party to act on their behalf**

(Third party) Agent, Broker, carrier, delivery service.....

(Person concerned) importer/exporter, owner of the goods,  
consignor/consignee, seller/buyer.....

- ### 2. Customs transactions where the person concerned elects to do business on his own account shall not be treated less favourably or be subject to more stringent requirements than those Customs transactions which are handled for the person concerned by a third party

### 3. Trade Consultation (8.5)

- **Customs shall provide for third parties to participate in their formal consultations with the trade**

(ex) proposed legal/procedural changes.....

# **GENERAL ANNEX - CHAPTER 8**

## **RELATIONSHIP BETWEEN THE CUSTOMS AND THIRD PARTIES**

- **Person concerned can act directly with Customs or choose to designate a third party**
- **National legislation to specify who may act as third parties and their liability**
- **Equal treatment for persons acting directly and through third parties**

# **GENERAL ANNEX - CHAPTER 8**

## **RELATIONSHIP BETWEEN THE CUSTOMS AND THIRD PARTIES**

- **Same rights as the person who designated the third party**
- **May participate in Customs formal trade consultations**
- **Customs shall specify the circumstance not to transact business with a third party**



# **CHAPTER 9**

## **INFORMATION, DECISION**

## **AND RULINGS SUPPLIED BY**

## **CUSTOMS**

**CHAPTER 9**  
**INFORMATION, DECISIONS AND RULINGS SUPPLIED BY THE CUSTOMS**

9.1	The Customs shall ensure that all relevant information of general application pertaining to Customs law is readily available to any interested person.	Standard
9.2	When information that has been made available must be amended due to changes in Customs law, administrative arrangements or requirements, the Customs shall make the revised information readily available sufficiently in advance of the entry into force of the changes to enable interested persons to take account of them, unless advance notice is precluded.	Standard
9.3	The Customs shall use information technology to enhance the provision of information.	Transitional Standard
9.4	At the request of the interested person, the Customs shall provide, as quickly and as accurately as possible, information relating to the specific matters raised by the interested person and pertaining to Customs law.	Standard
9.5	The Customs shall supply not only the information specifically requested but also any other pertinent information which they consider the interested person should be made aware of.	Standard
9.6	When the Customs supply information, they shall ensure that they do not divulge details of a private or confidential nature affecting the Customs or third parties unless such disclosure is required or authorized by national legislation.	Standard
9.7	When the Customs cannot supply information free of charge, any charge shall be limited to the approximate cost of the services rendered.	Standard
9.8	At the written request of the person concerned, the Customs shall notify their decision in writing within a period specified in national legislation. Where the decision is adverse to the person concerned, the reasons shall be given and the right of appeal advised.	Standard
9.9	The Customs shall issue binding rulings at the request of the interested person, provided that the Customs have all the information they deem necessary.	Standard



# **Chapter 9: Information, Decision and Rulings supplied by Customs**

## **1. Information of general application**

### **- Availability of Information (9.1)**

**---- Customs shall ensure all relevant information of general application pertaining to Customs law is readily available to any interested person**

**(ex) Publication, at Customs offices, ships, aircraft, embassies.....**

### **- Update of Information (9.2)**

**---- When available information must be amended due to changes in Customs law, administrative arrangements, Customs shall make the revised information readily available sufficiently in advance of the entry into force of the changes**

### **- Use of Information Technology (9.3)**

**---- Customs shall use IT to enhance the provision of information**

# **Chapter 9: Information, Decision and Rulings supplied by Customs**

## **2. Specific information, decision and binding rule**

### **- Information relating to specific matters (9.4)**

- Upon request, Customs shall provide information relating to the specific matters raised by interested person  
(ex) classification, rate of duties, origin, valuation, procedures.....**

### **- Supplementary Information (9.5)**

- Customs shall also supply information relevant to the specific request**

### **= Binding rulings (9.9)**

- Customs shall issue binding rulings upon request, provided that the Customs have all the information they deem necessary**

# **GENERAL ANNEX - CHAPTER 9**

## **INFORMATION, DECISIONS AND RULINGS SUPPLIED BY THE CUSTOMS**

- **Make general information pertaining to Customs law easily available**
- **Keep information updated (readily available), especially sufficiently in advance of the changes in requirements**
- **Use information technology to provide information**



# **GENERAL ANNEX - CHAPTER 9**

## **Specific information**

- **Provide specific information quickly and accurately**
- **Provide all relevant information**
- **Maintain confidentiality**
- **Supply information free of charge**
  - **If not possible, limit charges to the actual costs**

# **GENERAL ANNEX - CHAPTER 9**

## **Decisions and rulings**

- **Customs to notify decisions in writing**
- **Give reasons for adverse decisions and inform about the right of appeal**
- **Issue binding rulings (legally binding or Commitments by Customs)**
  - **HS Classification, Valuation, Origin**
  - **Admissibility (?)**

**CHAPTER 10**

**APPEALS IN CUSTOMS**

**MATTERS**



**CHAPTER 10**  
**APPEALS IN CUSTOMS MATTERS**

10.1	National legislation shall provide for a right of appeal in Customs matters.	Standard
10.2	Any person who is directly affected by a decision or omission of the Customs shall have a right of appeal.	Standard
10.3	The person directly affected by a decision or omission of the Customs shall be given, after having made a request to the Customs, the reasons for such decision or omission within a period specified in national legislation. This may or may not result in an appeal.	Standard
10.4	National legislation shall provide for the right of an initial appeal to the Customs.	Standard
10.5	Where an appeal to the Customs is dismissed, the appellant shall have the right of a further appeal to an authority independent of the Customs administration.	Standard
10.6	In the final instance, the appellant shall have the right of appeal to a judicial authority.	Standard
10.7	An appeal shall be lodged in writing and shall state the grounds on which it is being made.	Standard
10.8	A time limit shall be fixed for the lodgment of an appeal against a decision of the Customs and it shall be such as to allow the appellant sufficient time to study the contested decision and to prepare an appeal.	Standard
10.9	Where an appeal is to the Customs they shall not, as a matter of course, require that any supporting evidence be lodged together with the appeal but shall, in appropriate circumstances, allow a reasonable time for the lodgment of such evidence.	Standard
10.10	The Customs shall give its ruling upon an appeal and written notice thereof to the appellant as soon as possible.	Standard
10.11	Where an appeal to the Customs is dismissed, the Customs shall set out the reasons therefore in writing and shall advise the appellant of his right to lodge any further appeal with an administrative or independent authority and of any time limit for the lodgment of such appeal.	Standard
10.12	Where an appeal is allowed, the Customs shall put their decision or the ruling of the independent or judicial authority into effect as soon as possible, except in cases where the Customs appeal against the ruling.	Standard

# Chapter 10: Appeals in Customs Matters

## 1. Right of Appeal

### - Appeal to Customs (10.4)

--- NL shall provide right of an initial appeal to Customs

### - Appeal to independent body (10.5)

--- Where appeal to the Customs is dismissed, the appellant shall have the right of a further appeal to an authority independent of the Customs administration

(ex) Administrative court, Customs court, arbitration.....

### - Appeal to judicial authority (10.6)

--- In the final instance, the appellant shall have the right of appeal to a judicial authority

(Note) Many administration allow this appeal at any stage in the overall process.

# **GENERAL ANNEX - CHAPTER 10**

## **APPEALS IN CUSTOMS MATTERS**

- Appeals to be in writing, stating the grounds
- Time limits for appeals to be sufficient for appellants and for supplying any evidence
- Customs ruling on appeals to be :
  - in writing
  - as soon as possible
  - inform of the right to any further appeal
- Implement the decisions on appeals promptly



# **GENERAL ANNEX - CHAPTER 10**

## **APPEALS IN CUSTOMS MATTERS**

- **Right of appeal for all Customs matters, including omissions by Customs**
- **Customs must give the reasons for decisions or omissions**
- **Set out the system of appeals in national legislation**
  - **Initial appeal to Customs**
  - **Right of further appeal to an independent authority**
  - **Right of final appeal to a judicial authority**

# ***WCO Customs- Business Guidance***

## **Keys for a successful Customs-Business Partnership:**

- ❖ Strong political will and involvement of executive management for Customs and business
  
- ❖ Clarity in the roles and expectations from all parties:
  - ✓ Customs should not be seen as a repressive administration
  
- ❖ But above all there should be a change in mindset and mutual respect :
  - ✓ Operators should not be regarded as potential criminals

**Customs and Trade should work in partnership to enhance economic growth and face new challenges**



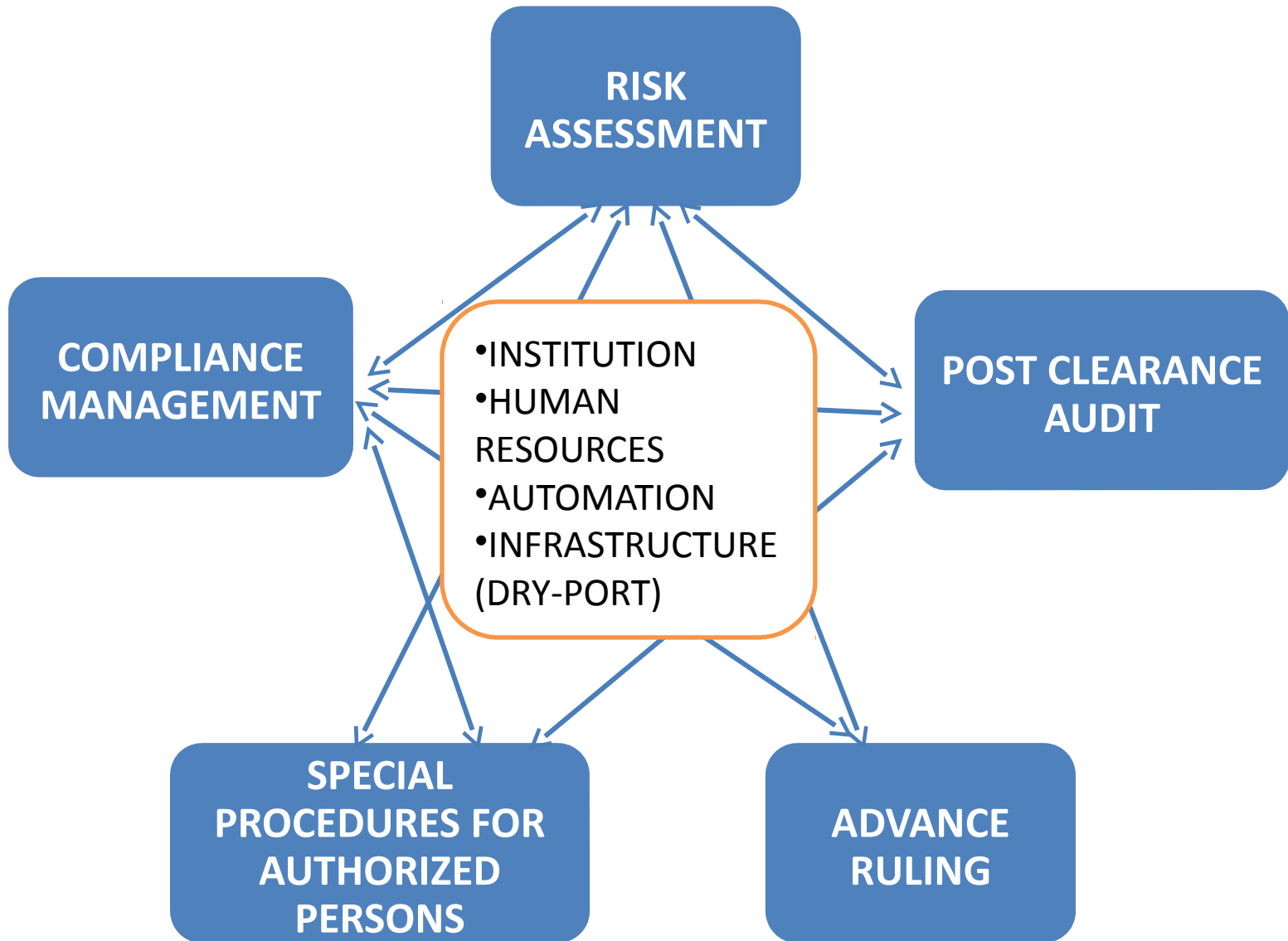
# Lack of Public-Private Partnership

Team Work





# HOLISTIC APPROACH





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