WTO Agreement on Trade Facilitation
and
The Revised Kyoto Convention

Thimphu, Bhutan 12 June 2014
The WTO Agreement on Trade Facilitation (ATF) contains 13 Articles* regarding Trade Facilitation in Section I and special and differential (S&D) treatment for developing countries and Least-Developed Countries in Section II.

Section I
Art.1 Publication and availability of information
Art.2 Consultation
Art.3 Advance ruling
Art.4 Appeal/Review procedures
Art.5 Other measures for transparency etc.
Art.6 Fee and Charges
Art.7 Release and Clearance of goods
Art.8 Border Agency Cooperation
Art.9 Movement of goods intended for import
Art.10 Formalities
Art.11 Transit
Art.12 Customs cooperation
Art.13 Institutional Arrangement (TF Committee)

Section II
Special and Differential Treatment for Developing Countries and Least Developed Countries
- Rules about Categories A, B and C
- Assistance for Capacity Building
- Information to be submitted to the TF Committee
- Final provision

Revised Kyoto Convention
General Annex
- Chapters 1, 3, 4, 5, 6, 7, 8, 9 and 10
Specific Annexes
- A chapter 1
- C chapter 1
- E chapters 1 and 2
- F chapters 1, 2 and 3
- G chapter 1
- H chapter 1

*WT/MIN(13)/36 and WT/L/911
ARTICLE 1 OF THE WCO ATF:
Publication and availability of information

- **Publication** (to promptly publish information regarding Customs procedures and fees and charges, in a non-discriminatory and easily accessible manner)
  See Standards 9.1 and 9.2 (information of general application) 9.5 (information of specific nature) and 9.9 (decisions and rulings), Chapter 9 of the GA to the RKC (transparency and predictability)

- **Information Available Through Internet**
  See Standard 9.3, Chapter 9 of the GA to the RKC

- **Enquiry Points** (establish or maintain one or more enquiry points to provide answers, forms and document in a reasonable time period)
  See ICT Guidelines (RKC Guidelines on the General Annex, Chapter 7)
  See also Standards 9.1, 9.4 and 9.8, Chapter 9 of the GA to the RKC

- **Notification** (of the official place(s) where information has been published. The URLs of websites publishing information)
  See Standards 9.1, 9.4 and 9.8, Chapter 9 of the GA to the RKC.
Opportunity to Comment and Information before Entry into Force

Standard 1.3 of the General Annex to the Revised Kyoto Convention requires that formal consultative relationships be maintained with the trade.

Standard 9.2 of the General Annex to the Revised Kyoto Convention requires that revised information be made available sufficiently in advance of the entry into force of the changes.

Consultations

Standard 1.3 of the General Annex to the Revised Kyoto Convention requires that formal consultative relationships be maintained with the trade.
Advance rulings

Standard 9.9 of the GA to the RKC states that binding rulings shall be issued at the request of the interested person.

The RKC Guidelines to this standard cover many aspects of binding rulings, including their scope, notification, time-limits and use.
Right to Appeal or Review (administrative and judicial appeals)

All standards of Chapter 10 of the GA to the RKC are about appeals in Customs matters (initial appeals to the Customs and in the final instance to a Judicial authority).
Notification for enhanced controls or inspections
Chapter 6 of the GA to the RKC sets out standards on Customs control, risk management and co-operation with other Customs administrations. These provisions do not relate directly to the notification system, but may help with implementation.

Detention.
Chapter 1 of SA H to the RKC sets standards on the seizure or detention of goods. It includes several recommended practices regarding detention, Customs control, risk management and co-operation with other Customs administrations. Chapter 6 of the GA to the RKC also sets standards on Customs control.

Test Procedures (opportunity for a second test where the first test shows an adverse finding)
Chapter 3 of the GA to the RKC contains a standard on sampling by Customs (3.38)
ARTICLE 6: DISCIPLINES ON FEES AND CHARGES IMPOSED ON OR IN CONNECTION WITH IMPORTATION AND EXPORTATION

1. Several RKC standards stipulate that fees and charges shall be limited to the approximate cost of the services rendered.

2. General Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation

3. Specific Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation

4. Penalty Disciplines
Pre-arrival Processing
See RKC, GA chapters 3 (standards 3.21 and 3.25) and 7

Electronic Payment
See RKC, GA chapter 7

Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges
See RKC, GA chapters 3 (standards 3.41 3.42 and 3.43) and 5

Risk Management
See RKC, GA chapter 6 (standard 6.3)

Post-clearance Audit
See RKC, GA chapter 6 (standard 6.6)

Establishment and Publication of Average Release Times
See TRS

Trade Facilitation Measures for Authorized Operators
See RKC, GA chapter 3 (standard 3.32)

Expedited Shipments
See RKC, GA chapter 3 (standard 3.32); Immediate release guidelines

Perishable goods
See RKC, GA chapter 3 (standard 3.34)
Border Agency Cooperation

Standard 3.35 of the Revised Kyoto Convention lays down the principle that the Customs inspection of goods should take place in coordination with other competent authorities.

The SAFE Framework of Standards takes the same approach as the ATF text.
Article 9 of the WTO ATF
Movement of goods under Customs Control Intended For Import

- Movement of goods under customs control intended for import
  
  - The movement of goods stipulated in the ATF can be categorized as national transit procedure under the Revised Kyoto Convention (RKC).
  
  - SA E of the RKC refers to Customs transit and covers national transit procedures.
Formalities and Documentation Requirements
See RKC, GA chapter 3 (standards 3.12, 3.13, 3.15, 3.16, 3.17 and 3.19)

Acceptance of Copies (supporting documents)
See RKC, GA chapter 3 (standards 3.16 and 3.17)

Use of International Standard
See RKC, GA chapter 3 (standard 3.11)

Single Window
See RKC, GA chapter 3 (standard 3.35)

Pre-shipment Inspection
RKC doesn't cover such provision

Use of Customs Brokers.
See GA Standards 3.6. (National legislation shall specify the conditions under which a person is entitled to act as declarant) and 3.7 (Any person having the right to dispose of the goods shall be entitled to act as declarant). See also GA - Chapter 8 (Relationship between the Customs and Third Parties)

Common Border Procedures and Uniform Documentation Requirements See RKC, GA chapter 3 (standards 3.11 and 3.20)

Rejected Goods
See RKC, GA chapter 3 (standar 3.26) and SA C Chapter 1

Temporary Admission of Goods/Inward and Outward Processing
See RKC, GA chapter 3 and SA
ARTICLE 11 : FREEDOM OF TRANSIT

- The ATF includes several measures that facilitate transit procedure (pre-arrival declaration, prohibit restrictive measures in relation to customs charges, formalities, and inspections other than at the offices of departure and destination). It contains several provisions relating to guarantees.

- Chapter 1 of SA E to the RKC sets out principles concerning Customs transit. It covers procedures such as formalities at the office of departure, Customs seals, formalities en route and termination of Customs transit.

- Chapter 2 to SA E to the RKC concerns transhipment (see also the RKC Guidelines),
Article 12 of the WTO ATF
Customs Cooperation

ARTICLE 12: CUSTOMS COOPERATION

Article 12 of the WTO Agreement on Trade Facilitation (ATF), which concerns Customs Cooperation, sets out the terms and requirements for Members to share information in order to ensure effective customs control, while respecting the confidentiality of the information exchanged. Article 12 allows Members flexibility in terms of establishing the legal basis for information exchange. Members may enter into or maintain bilateral, plurilateral or regional agreements for sharing or exchanging customs information and data, including advance information.

The Revised Kyoto Convention (RKC) provides, in the General Annex (Standard 6.7), that the Customs shall seek to co-operate with other Customs administrations and seek to conclude mutual administrative assistance agreements to enhance Customs control.

1. Measures Promoting Compliance and Cooperation
   RKC, GA §§ 1 and 3; RKC, SA H § 1.

2. Exchange of Information
   RKC, GA chap6. and 7;
Other WCO tools to support ATF

- Revised Kyoto Convention
- SAFE Framework of Standards
- Time Release Study Guide
- Single Window Compendium
- Data Model
- Globally Networked Customs
- Risk Management Compendium
- Post Clearance Audit Guidelines
- CLiKC
- Project Map Database
- Capacity Building Development Compendium
- Upcoming
  - Coordinated Border Management Compendium
  - Transit Handbook
  - Customs/Business Partnership Guidelines
The WCO has launched on its website the WCO Implementation Guidance for the ATF to support WCO Members in their efforts to implement the ATF.

The Guidance presents the relevance of WCO instruments and tools such as the Revised Kyoto Convention for ATF implementation.
The Implementation Guidance introduces Members practices and experiences of implementing the ATF.

Members’ experience regarding Article 10.4 (Single Window)

New Zealand Single Window opens for business

The existing Cargo System manages the identification and assurance of goods that could pose a risk to security and health, and monitors the implementation of the single window approach in New Zealand.

New Zealand and its customs and border agencies have been developing their Single Window Management System (SWMS) over the last ten years. The SWMS is based on the implementation of the SWMS, and will allow for the implementation of the Single Window approach.

Existing border agents
All agents, goods, and vehicles entering and leaving New Zealand must be reported to NZC, and this is mainly done using electronic means based on an agreed date for data collection. In addition, in most cases, the electronic means are aggregated by NZC, and the information is provided to the relevant agencies.
Thank You For Your Attention

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