

WORLD TRADE ORGANIZATION

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Committee on Customs Valuation

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COMMUNICATION FROM CÔTE D'IVOIRE CONCERNING ANNEX III, PARAGRAPH 1, OF THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE

The following communication, dated 4 February 2000, has been received from the Permanent Mission of Côte d'Ivoire.

The Permanent Mission of the Republic of Côte d'Ivoire to the United Nations Office and the specialized agencies in Geneva has the honour to refer to its notification WTO/AIR/1224/Add.1 of 13 January 2000 concerning the meeting of the Committee on Customs Valuation, originally scheduled for 19 January 2000, which was postponed until 15 February 2000 in Geneva.

In this connection, the Permanent Mission transmits herewith to the World Trade Organization the programme of preparation/implementation of the agreement drawn up by the competent Ivorian authorities, which will be submitted by the delegation of Côte d'Ivoire at the meeting on 15 February 2000.

PROGRAMME OF PREPARATION/IMPLEMENTATION OF THE AGREEMENT

REPUBLIC OF CÔTE D'IVOIRE

Activities	1999				2000				2001				2002				2003				2004				2005
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1
GENERAL																									
STRATEGY																									
- Development of the implementation strategy																									
- Evaluation of the impact of introducing the Agreement in the existing environment																									
- Consultation with members of the WAEMU																									
ALLOCATION OF RESOURCES																									
- Budgetary resources																									
- Technical/specialist/technical cooperation resources																									
REPORTING AND FOLLOW-UP																									
- Establishment of the steering/monitoring committee																									
- Continuous evaluation (interministerial committee)																									
- Regular report to WTO Members																									
UPDATING OF REGULATIONS																									
DEFINITION/EVALUATION OF THE TECHNICAL ASPECTS OF THE AGREEMENT ON CUSTOMS VALUATION (NATIONAL LEVEL)																									
- Definition of the taxable base (c.i.f./f.o.b.)																									
- How to apply Decision 3.1 (interest charges)																									
- Interpretation of "member" of the same family (Ref. Article 15.4)																									
- Treatment of software (Ref. 4.1)																									
- Applicable exchange rate																									
- Definition of rights/obligations of customs/importers																									
Confidentiality of information																									
Right of appeal																									
Customs clearance of goods pending final valuation																									
Right to a written explanation																									
Right of customs to question accuracy of information																									
- New customs declaration and clearance procedure																									
- Responsibility of customs agents/forwarding agents																									

Activities	1999				2000				2001				2002				2003				2004				2005
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1
- A posteriori audit and verification procedure																									
- Archive requirements for importers																									
- Penalties/dispute settlement under the Agreement																									
COMMON DEFINITION OF TECHNICAL ASPECTS OF THE AGREEMENT ON CUSTOMS VALUATION (WAEMU LEVEL)																									
ESTABLISHMENT OF COMMON LEGISLATION - WAEMU LEVEL																									
- Establishment of legislation covering the Agreement and the interpretative notes																									
- Incorporation of decisions, technical notes and commentaries of the WCO																									
- Inclusion of alternative methods																									
- Incorporation of the Ministerial Decision on the truth or accuracy of the declared value																									
DRAFT NATIONAL LEGISLATION																									
- Establishment of legislation incorporating the interpretative notes and inclusion in customs legislation																									
- Incorporation of WCO decisions, technical notes, commentaries																									
- Inclusion of alternative methods																									
- Incorporation of the Ministerial Decision on the truth or accuracy of the declared value																									
- Incorporation of decisions concerning specific aspects																									
- Development of administrative procedures relating to implementation of the Agreement																									
EVALUATION OF THE APPLICABILITY OF RESERVATIONS UNDER ANNEX III OF THE AGREEMENT																									
- Para. 1: Request for an additional delay																									
- Para. 2: Minimum values																									
- Para. 3: Reversal of order																									
- Para. 4: Reservation concerning Article 5, para. 2																									
- Para. 5: Treatment of sole agents, sole distributors and sole concessionaires																									
ESTABLISHMENT OF A TIMETABLE FOR ADOPTING AND SIGNING THE NEW LEGISLATION																									
At WAEMU level																									
At national level																									
ESTABLISHMENT OF ADMINISTRATIVE PROCEDURES IN THE LIGHT OF THE NEW LEGISLATION																									
- Possible adjustments to customs procedures																									
- Preparation and issue of customs documents																									

Activities	1999				2000				2001				2002				2003				2004				2005
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1
- Preparation and issue of operational instructions																									
FINALIZATION OF NATIONAL REGULATIONS																									
FORMAL INTEGRATION OF THE AGREEMENT INTO (NATIONAL LEGISLATION)																									
TRAINING																									
EVALUATION OF TRAINING REQUIREMENTS																									
- Subjects to be dealt with																									
- Number of staff to be trained																									
- Number of instructors to be trained																									
- External support (specialist advice/financing)																									
ESTABLISHMENT OF THE TRAINING PROGRAMME TIMETABLE																									
- Training of instructors																									
- Training of customs personnel																									
IMPLEMENTATION OF THE TRAINING PROGRAMME																									
- Training of instructors on the Agreement ("highly advanced")																									
- Training of instructors on the Agreement ("advanced")																									
- Training of "audit" instructors																									
- Training of customs personnel																									
* Senior manager/auditor: advanced level																									
* Specialists: highly advanced level																									
* Auditors: audit training																									
PUBLICATIONS/RAISING AWARENESS OF TARGET PUBLIC																									
PUBLICATION OF THE AGREEMENT AND INFORMATION MEETING FOR TARGET PUBLIC																									
Establishment of communication strategy																									
- Training of approved user forwarding agents/customs agents																									
- Training/information of user/importers																									
- Information for international public																									

Activities	1999				2000				2001				2002				2003				2004				2005
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1
STRUCTURAL IMPLICATIONS																									
FUNCTIONS/RESPONSIBILITIES																									
- Identification of functions/services concerned by the Agreement																									
- Definition/adjustment of the functions/responsibilities of staff responsible for implementing the Agreement																									
- Evaluation of qualifications/specialized staff for key posts																									
- Possible adjustment of organizational structure of the customs authorities concerned by implementation of the Agreement																									
SYSTEM/PROCESS																									
- Evaluation of possible changes in the customs clearance procedure																									
- Evaluation of "risk management" changes to the customs cordon																									
- Definition of the new rules in a posteriori control																									
- Adjustment of data for use in a posteriori controls and for the "risk management" system																									
SUITABLE TOOLS																									
- Study and integration of tools based on risk evaluation																									
- Establishment of a value index																									
- Evaluation and introduction of new operational tools in the field, such as the value index accessible to various customs offices																									
OTHER																									
- Modification of declaration forms in the light of new rules																									
- Revised import form/prior declaration																									
PROGRAMME OF GRADUAL IMPLEMENTATION																									
DETERMINATION OF CHAPTERS FOR GRADUAL IMPLEMENTATION OF THE AGREEMENT																									
Determination of the first chapters for implementation of the Agreement																									
Application of the Agreement to first chapter headings																									
Monitoring of the impact on income																									
Application of the Agreement to all chapters																									