At its meeting of 9-10 May 1985, the Committee agreed that it would help to ensure the greater transparency in GATT of technical assistance activities pursuant to Article 21.3 of the Agreement on Implementation of Article VII of the GATT if the information documents prepared for the Technical Committee on such activities were also made available as GATT document.

Attached is reproduced the information contained in CCC document 34.540 of 26 February 1988, which supplements and revises that already reproduced in GATT document VAL/W/29/Rev.2.
TECHNICAL ASSISTANCE

SURVEY OF SEMINARS AND TRAINING COURSES ON CUSTOMS VALUATION (GATT AGREEMENT)

General

1. Article 21.3 of the Agreement provides for technical assistance to the developing countries for which a programme is to be drawn up. The Article goes on to state that such technical assistance may include, inter alia, training of personnel, assistance in implementation measures, access to sources of information regarding Customs valuation methodology, and advise on the application of the provision of the Agreement. In this regard it is recognized that for the 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 on the Code. Thus amongst various technical assistance programmes, training of personnel acquires a degree of priority.

2. As provided in Annex II of the Agreement, the responsibilities of the Technical Committee include 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 administrations willing to provide assistance and other international organizations. The Council's Plan for the '80's has also placed considerable emphasis on the need for arranging seminars and training courses on the GATT Code. Accordingly, having organized the first familiarization seminar on the GATT Code, the Council has participated in several regional seminars held on Customs valuation.

Review of past activities in which the Council participated

- The familiarization seminar on Customs valuation under the GATT Valuation Agreement was organized by the Council at its Headquarters in 1980 and was attended by 110 participants from 54 countries and 6 international organizations. The aim of the seminar was to familiarize participants with the new Code, drawing, in particular, on the experience of those administrations which had already commenced to apply the system.
- An information seminar on the Agreement was arranged by the European Economic Community in co-operation with ALADI countries. It was held at Montevideo in October 1981 and was attended by 42 participants from 11 ALADI countries. A representative from the CCC made presentations at the seminar.

- The Economic Community of West African States (ECOWAS) Secretariat organized a seminar on Customs valuation in co-operation with the CCC, UNCTAD and GATT. It was held at Cotonou (Benin), in July 1982. The objective of the seminar was to acquaint member States with the GATT Valuation Code with a view to introducing a uniform application of Customs Valuation system within the Community of Western African States. Thirty-seven participants from nineteen countries and organizations attended the meeting.

- A valuation seminar on the Agreement was organized by the Malaysian Administration and hosted by the Philippines for the ASEAN countries. It was held at Manila in December 1982. Representatives of the Council, the General Agreement on Tariffs and Trade, the European Economic Community and the United States participated in the presentation of the seminar.

- The Commission of the European Communities in co-ordination with the ALADI organized a valuation seminar at Brazilia in April 1983 with the representative participation of the Council. Two United States Customs officials also participated.

- The Council was also represented in a seminar organized by the United States Customs Administration on the GATT Code which was held at Brunswick, Georgia, in August 1983. It was attended by member countries of ALADI and the Administrations of Barbados, the Bahamas, Belize, Canada, Domenica, Granada, Jamaica, Montserrat, St. Lucia, St. Vincent and the Grenadines.

- In January 1984, the United States conducted a training course in Jamaica for Jamaican Customs officers.

- The European Economic Community with the participation of the CCC organized a seminar on the GATT Code from 6 to 10 February 1984 at St. Lucia. It was attended by 13 participants from CARICOM countries and one each from Surinam and Netherlands Antilles.

- In May 1984, the United States conducted a series of lectures for Korea Customs personnel in Seoul, Korea.
- In conjunction with the West African Economic Community (CEAO) and the Canadian Ministry of National Revenue, Customs and Excise, the Customs Co-operation Council organized a seminar on Customs valuation and the Harmonized System at CEAO Headquarters in Ouagadougou (Burkina Faso). The seminar, held from 2 to 6 July 1984, was for senior and higher middle-ranking officials from the Customs administrations of French-speaking African countries.

- In January 1985, the United States conducted a training course in Jamaica for Jamaican Customs officers and a representative of Belize Customs and Excise.

- A valuation training seminar was organized by the Council in collaboration with the Department of National Revenue, Customs and Excise, Government of Canada and Customs and Central Excise Staff College, Government of India. Held at New Delhi from 24 to 30 April 1985, it was attended by 33 participants from 15 developing countries of the region. The Council officials made 14 presentations covering every aspect of the GATT Code while presentations on implementational requirements of the Code were made by the Canadian officials.

- In collaboration with the Senegalese Administration, the Council organized a seminar on Customs valuation at Dakar (Senegal) from 25 to 29 January 1988. It was attended by 30 officials from 8 French-speaking African countries and by 3 representatives from the West African Economic Community (CEAO). The Council officials made presentations on the Comparison between the BDV and the GATT Valuation Agreement, Economic Considerations, fraud and the administrative organization of valuation services. An official of the GATT presented a paper on the general structure of the GATT Valuation Agreement and the accession procedure.

Valuation Training Courses by the Customs Co-operation Council

In 1984 the Council embarked upon a programme of Valuation Training Courses to promote the GATT Valuation Code and to increase the efficiency of valuation services amongst the developing countries. The aim of these courses has been to create a group of valuation experts trained in the GATT Valuation Agreement who can form a nucleus in their respective countries.

- The First Training Course on the GATT Code was organized by the Council at its Headquarters at Brussels from 11 to 22 June 1984. Attended by 22 English-speaking participants from 12 developing countries.
The Second Training Course organized by the Council on the GATT Code was held at its Headquarters from 22 October to 2 November 1984. Conducted in French it was attended by 14 participants from 7 countries and international organizations.

The Council organized the Third Training Course on the GATT Code from 17 to 28 June 1985. It was attended by 27 English-speaking participants from 17 countries and international organizations.

The Fourth Training Course was organized by the Council in collaboration with the Cameroon Customs Administration. Held in Douala, Cameroon from 11 to 22 November 1985 it was attended by 33 French-speaking participants from 9 developing countries.

The Fifth Training Course on the GATT Valuation Agreement organized by the Council was hosted by the Tanzanian Government and the Government of Norway extended financial support. Held at Arusha, Tanzania, from 19 to 30 May 1986, it was attended by 42 English-speaking participants from 18 countries.

In collaboration with the Government of Malaysia, the Council organized the Sixth Training Course at Malacca, Malaysia from 20 to 31 October 1986. It was held in English. Thirty-one participants from eight developing countries attended the course.

All the training courses consisted of 36 lessons on the GATT Valuation Code, including a comparison between the Code and the Brussels Definition of Value, given by the officers of the Valuation Directorate. Whenever possible guest instructors gave presentations on training of trainers and on valuation fraud. So far guest instructors from Belgium, France and the United States have given such presentations.

At the end of the course each of the participants was given a complete training folder containing detailed lesson plans and instructional tactics for each of the lessons as well as other relevant material. The folder can be used for planning an exhaustive training course on the GATT Valuation Agreement and its comparison with the Brussels Definition of Value.

- Recognizing the need to direct the technical assistance programme towards those developing countries which had acceded to the GATT Code or were seriously considering doing so, a special programme combining a condensed training course on the GATT Agreement and preparatory studies for the draft valuation legislation was arranged in Turkey from 4 to 22 August 1986. The programme, conducted by the Turkish-speaking Council official, as attended by 14 participants. The officer also provided expert advice to a group of Turkish officers engaged in drafting valuation laws.
- Another project in this one-country programme was the special training course held from 7 to 18 July 1986 in The Hague for 16 Indonesian Customs officers. It was conducted at the request of the Dutch Customs Administration which also provided the financial and logistic support.

- The Seventh Training Course in the Spanish language was organized by the Council in collaboration with the Argentine Customs Administration. Held at Buenos Aires from 30 March to 10 April 1987, it was attended by 32 officers from 7 Latin American countries.

- At its Headquarters, the Council organized the Eighth Training Course from 25 May to 5 June 1987. Attended by 19 participants from 15 countries, it was held in English.

**Training facilities which include Customs valuation, available in Member countries**

3. In addition to the seminars exclusively dealing with Customs valuation (GATT Code), 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 GATT Code. In the following paragraphs these courses are briefly described.

4. 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.

5. Denmark arranges a special training course for Customs officers of developing countries. The course is conducted in English and is generally of eight weeks duration. Customs valuation is covered by the course.

6. The Customs Administration of Finland organizes a special training course for Customs officers of developing countries which is held every year. The course is conducted in English and is of about two months duration. The GATT Agreement and its comparison with the BDV is one of the subjects included in the course.

7. 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 co-operation agreements. Some participants come from other countries particularly in Latin America.
8. The Federal Republic of 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.

9. Japan conducts a two months 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.

10. The Spanish Customs and Excise Administration in collaboration with the Organization of American States, conducts a general course, on Customs legislation of about two months duration. Organized every year for the officers of the Latin American countries, these courses are held at the official Customs school (now called the Finance School), Madrid. The programme of these courses include the valuation rules under the GATT Code and the BDV including the comparison of the two systems.

11. 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 2 months duration. Customs valuation is covered by the course.

12. The United States Customs Service has instituted training courses on the GATT Code to be given by United States 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.

13. Paragraphs 3 to 12 give a very brief description of those 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.

14. 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.
15. 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.