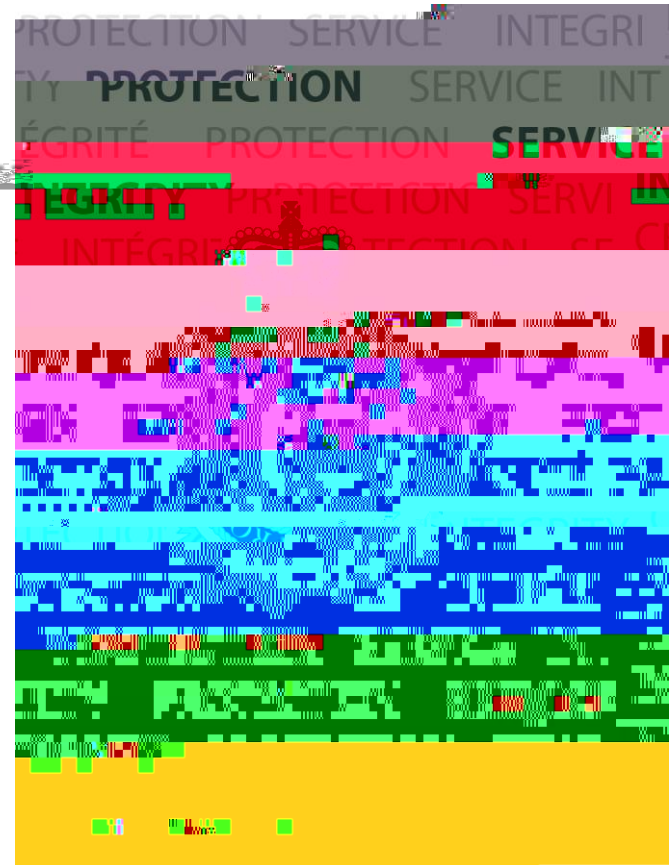


Transparency under the Customs Valuation Agreement

Canada

WTO Webinar
November 17, 2020




PROTECTION • SERVICE • INTEGRITY


Canada



Customs Valuation Agreement

- Article 12 – Publish laws, regulations, decisions, rulings
- Notice provisions - Articles 1.2, 7.3, and 16
- Article 11 – Appeal Rights

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- No set formula
 - On-going process
 - Publish laws, regulations, and policies
 - Provide a means to question/appeal by a neutral source (recourse)

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- Implementation: developed legislation, regulations, policies, and training
 - On-going: administrative policy directives (D-Memos), Customs Valuation Handbook, consultative groups and processes, and rulings
 - Canada's legislation, regulations, and policy directives are publicly available. With consent, rulings are also published
 - Verification priorities are also identified on the CBSA's website to promote compliance and voluntary



Conclusion

- Transparency is a key factor in obtaining the objectives of the Customs Valuation Agreement
- Transparent rules and policies facilitate administration and compliance