



Studyreport on the transition to a circular economyand implications to Customs administrations

Tetsuo Mizunuma, technical attaché,
World Customs Organization

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1. Background of the study



The WCO Strategic

2. Outline of the study



Chapter 3: Data as a first challenge for the circular economy policy making and Customs administrations



Data and statistics are often viewed as key enablers toward CE. There are growing needs for Circular Economy data in the field of international trade.

HS and trade statistics

- Evolving to integrate environmental and social imperatives

- Practical challenge to link HS codes based on different life stage

- Consultation toward HS2027 are underway at the Review Sub-Committee/WCO

- A symposium series on Greening the HS (October 2022) [WCO News](#) % aal

Chapter 4: Complexity in procedures and enforcement against



Chapter 4: Complexity in procedures and enforcement against waste crime as a second challenge (cont'd)



<Facilitation 2/2>

To identify the challenges the author conducted stakeholder interviews

Inconsistent treatment and enquiry point for wastes

A lack of HS codes for a circular economy

Difficulty accessing inward and outward processing

Customs valuation in a case of negative value

Customs valuation in the absence of sales contracts

Tax relief or repayment schemes for multiple use packages

Difficulty obtaining certificate of origin for used goods

Insufficient attention given to circular activities under tariff classification criterion (CTC) rules of origin

Incorporating a circular economy in the Authorized Economic Operator (AEO) scheme

Specific treatment for remanufactured goods

Non-Customs regulations on second-hand goods or used goods, such as import bans, non-automatic licensing requirements, quality control or other technical requirements

Chapter 4: Complexity in procedures and enforcement against waste crime as a second challenge (cont'd)



<Enforcement>

The situation

