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Background

And a dance ring, a ring or a dice provided ya
C o a d i n i o n o n d e r o n e

a r i f f c a i f i c a i o n

Origin or

a a i o n

of good before i p o r a i o n

Types of Advance Pricing

Tariff Classification

An Advance Pricing Arrangement on a tariff classification, a finding regarding the classification of imported goods.

Accurate tariff classification supports the collection of accurate trade data, monitoring of controlled goods, collection of revenue and effective administration of trade agreements.



Types of Advance Pricing

Valuation

Advance pricing arrangements (APAs) are used to determine the transfer pricing of goods, services, and intangible assets. They are typically used in cross-border transactions where the tax treatment of the transaction is uncertain. APAs can be used to determine the value of goods, services, and intangible assets for tax purposes.

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Notification of Advance

Advance are provided to application in ring
they are reported on the APN file for the
in terms of the of Customs and Border Protection staff

Due to the confidentiality and cooperation in the
nature of the information provided by application

Advance are not disclosed to anyone other than
the application

Tariff Precedents and Classification

Customs and Border Protection, the public guidance on tariff classification, is for a broad type of good

The public guidance provides information on Customs

Appeal Provision in Immigration Act

Area applicable to identified visa dance ring
application visa Control and Border Protection
relief decision

In immigration relief of visa dance ring provide also

Appeal Provision Exemption

Where an applicant for a visa or a licence is refused, the applicant may apply for a review of the decision by the Administrative Appeals Tribunal (AAT).

An applicant for a visa or a licence who is refused may apply for a review of the decision by the AAT.

An applicant who is refused a visa or a licence may apply for a review of the decision by the AAT.

1. Effective for Appeal & Review

There is no effective for the judge in of a final order
review

Customs and Border Protection provide the review
decision within 30 days for a national origin ruling
and 45 days for a tariff classification ruling

The applicant may apply for an emergency review by the
AA and a hearing before the Federal Court within 30 days
after the review and the decision are provided to the
applicant

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Lesson Learned

Establish a training program and conduct it in a discipline for leader

Establish and maintain center of excellence

Establish procedure for quality assurance and in error reference

eco end ion

- ▶ Maintaining a high level of capacity and performance for a region providing
- ▶ Advance ring to determine peak performance
- ▶ Advance ring need of finding for a peak period
- ▶ Environmental procedure for quality and performance



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