

**2012 WCO Knowledge Academy for Customs & Trade**

**WCO Headquarters, Brussels, Belgium**

**2 – 13 July 2012**

A two-week intensive academy focusing on the development of technical skills for Customs and Trade practitioners

With support from:



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Who will attend?

Customs authorities, the IT sector, the broader business community, governmental and trade organizations, lending institutions, border regulatory agencies, and others involved in the international trade arena

For further information about the Academy

visit the WCO Academy website: <http://www.wcoomdtraining.org>

For information concerning Sponsorship of the Academy

Please contact greg.pilkington@wcoomd.org

## Global Excise Summit hosted by the World Customs Organization and the International Tax and Investment Center

***“How are customs instruments involved in the excise world?”***

The World Customs Organization (WCO) will hold the Global Excise Summit in cooperation with the International Tax and Investment Center (ITIC) to discuss customs tax administration and enforcement activities aimed at fair and efficient revenue collection.

The collection of revenue has historically been one of the cornerstones of Customs administrations responsibilities and continues to be an area of high importance to our membership. In response to WCO Members’ concerns regarding the collection of fair and accurate revenues, the WCO Revenue Package was developed. Nevertheless, our Members have been seeking a special forum to discuss enforcement issues surrounding commercial fraud and excisable products.

# Track 1 – Tariff and Trade affairs Masterclasses

## Harmonized System facilitated by Izaak Wind

***“How to deal with a commodity when it comes to classification?”***

*Get the latest information about the HS 2012 amendments and the Committee meetings!*

Duration: 15 hours

Basic rules for classifying goods and justification of the classification opinions. Major amendments in HS 2012 and their consequential effects on classifying products. Core fundamentals of the Harmonized System and classification. Sectors covered: High tech, Sets and composite goods, shoes, textiles and sport garments, pre-entry binding tariff information. Case studies will complement the presentations on technical subjects.

* Day one (amendments): brief introduction to the HS and to the General Interpretative Rules; the procedure for amending the HS; the HS 2012 amendments;
* Day 2: High tech, Sets and composite goods
* Day 3 shoes, textiles and sport garments, pre-entry binding tariff information

Guests

* Mr. Austin Valentine, HS Convention, DG TAXUD, European Commission
* Mr. Alexey Shcheglov, WCO Technical Officer, Nomenclature
* Mr. David Kozik, WCO Technical Officer, Nomenclature

## Rules of Origin facilitated by Pieter Haesaert

**“*Why are you so anxious about getting rules of origins Harmonized?”***

*Get the latest information about the discussions in the committees as well as understand the main decisions made about the BRICS countries*

Duration: 10 hours

Overview of the WTO negotiations on the Harmonization of Non-Preferential Rules of Origin (ROO). The costs and advantages of the preferential ROO and the discussion of the technical concepts (“wholly obtained” product, substantial transformation, rules of no drawback, de minimis, direct transport, etc.). The procedural aspects – certification and verification.  WCO work on preferential origin.

Guests

* Mr. Atsushi Tanaka, WCO Technical Attaché, Rules of Origin
* 2 experts from private sector i.e. European Industrial federation, ICC, Automobile or Textile industry, Business Europe to answer the question: why are you so anxious about getting rules of origin Harmonized? What are the problems? What are the possible opportunities for the future?

## Customs Valuation facilitated by Pieter Haesaert

**“Customs valuation and convergence of transfer pricing: latest state-of-play”**

Duration: 10 hours

The key concepts of the WTO Customs Valuation Agreement: methods, disputes, WCO instruments (last sale, transfer pricing and royalties). Mechanisms to develop partnership with the trading community. The key concepts of transfer pricing under the OECD Guidelines. Analysis of the stakes and problems of transfer pricing from both tax and Customs points of view. Transfer pricing methods. A comparison between transfer pricing and customs valuation. The concept and major principles of the ATA Carnet system.

Guests

* Mr. Leonardo Macedo, WCO Technical Officer, Customs Valuation
* Ms. Aegyoung Jung, Counsellor, Legal Affairs Division, World Trade Organization
* Mr. Pablo Muñiz, Partner, Van Bael & Bellis
* Mr. Stefaan De Baets, Advisor Transfer Pricing, OECD
* Mr. Dirk Van Stappen, Global Transfer Pricing Services, KPMG
* Ms. Veronique Slachmuylders, Global Transfer Pricing Services, KPMG

# Track 2 – Trade Compliance and Facilitation Masterclasses

## WCO Data Model facilitated by Sue Probert

***Why, What, How?***

*An introductory course at management level with practical sessions to demonstrate implementation techniques and case studies of success stories*

Duration: 15 hours

An introduction to the WCO Data Model, its relationship to a wide range of WCO instruments including the SAFE Framework and the Revised Kyoto Convention, its building blocks and its maintenance procedure. Business process and information modelling: the principles and standards, modelling types and procedures for handling business process and information models. Data Sets: the data sets contained in the Data Model, their structure, their relationship to other standards and their practical implementation. Practical uSAFE of the Data Model (data harmonization and Single Window).

Guests

* Mr. SP Sahu, WCO Technical Officer, WCO Data Model Expert
* Mr. Gareth Lewis, WCO Technical Officer, Trade Facilitation Sub-directorate
* Mr. Mats Wiktor, WCO Technical Attaché, Capacity Building
* GEFEG to present the DM tool

## AEO/SAFE facilitated by Joris Zaman

***“How have thriving multinationals succeeded to become AEO from different countries?***

*Learn from successful experiences!*

Duration: 10 hours

The concept of the Authorized Economic Operator (AEO) and global trends in its implementation; objectives and benefits of AEO status. Introduction to SAFE Framework of Standards, benefits of its implementation and overview of the latest developments.

Guests

* Ms. Asha Menon, WCO Technical Officer, Trade Facilitation Sub-directorate
* Mr. Simon Royals, WCO Technical Officer, Trade Facilitation Sub-directorate
* Mr. Godfried Smit, International Policy Director, EVO

## Risk Management – Be compliant facilitated by TBD

**“How to set up a Customs compliance programme in your company?”**

*Learn from successful businesses how they have implemented a Customs compliance programme!*

Duration: 10 hours

Comparison of the key concepts of Customs Risk Management and Private Sector Risk Management. Exchange of experiences in managing risks and exploring the opportunities for

synergizing risk management approaches,

Guests

* Mr. Oguz Onal, WCO Technical Officer, Enforcement
* 2 experts from US companies e.g. Trade compliance managers to exchange on how they have implemented a Customs compliance programme (cf. companies from WCO PSCG website)

# Track 3 - Public Sector Masterclasses

## Trade Facilitation – facilitated by Milena Budmirovic, WCO Technical Officer, Trade Facilitation Sub-directorate, Compliance & Facilitation Directorate, World Customs Organization

**For WCO Members and the private sector**

Duration: 10 hours

What are Trade Facilitation and key customs-related TF measures? WCO instruments and tools, how they relate to each other, the Revised Kyoto Convention as the core WCO instrument. WCO Capacity Building initiatives and TF-related CB projects of other international organizations. WTO Trade Facilitation Negotiations and the role of customs, with an insight on Members' experiences.

Guests

* National Customs experts
* Ms. Evdokia Moise-Leeman, Senior Trade Policy Analyst, Trade and Agriculture Directorate, OECD
* Ms. Nora Neufeld, Trade Policy Review Division, WTO
* Mr. Toni Matsudaira, Senior Trade Facilitation Specialist, WTO (tbc)
* Mr. Thierry Piraux, WCO accredited RKC expert, Belgium Customs
* Ms. Annelly Luciano, WCO accredited RKC expert, Dominican Republic Customs
* Mr. John Malone, Head of Sector Valuation and Trade Facilitation, DG TAXUD
* Mr. Andy Badrick, Customs Counselor, Embassy of New Zealand in Brussels
* Mr. Giovanni Bravo Venegas, Economic Counsellor, Mission of Mexico to the EU in Brussels
* Ms. Zwane Gugu Treasure Dlamini, Customs Attaché, Embassy of the Kingdom of Swaziland in Brussels
* Mr. Samson Bilangna, WCO Technical Officer, Procedures and Facilitation Sub-Directorate
* Mr. Satya Prasad Sahu, WCO Technical Officer, Procedures and Facilitation Sub-Directorate
* Ms. Mariya Polner, WCO Research Analyst, Research and Strategies Unit

## Risk management – facilitated by Oguz Onal, WCO Technical Officer, Enforcement Sub-directorate, Compliance & Facilitation Directorate, World Customs Organization

For WCO Members only

## While the concepts of risk management have been generally understood by Customs, the consistent application of risk management has lacked a common framework and methodology. The objectives of this session include sharing some successful Customs risk management implementation approaches and highlight relevant WCO tools and instruments.

Duration: 10 hours

Guests

* Peter Kovacs, European Commission, Directorate General Taxation and Customs Union (**TBC**)

## Globally Networked Customs – facilitated by Gareth Lewis, WCO Technical Officer, Trade Facilitation Sub-directorate, Compliance & Facilitation Directorate, World Customs Organization

**For WCO Members and the private sector**

Duration: 10 hours

Connectivity is the WCO theme for 2012 and GNC fits in perfectly – it is a standardized approach to the systematic exchange of information amongst Customs administrations in the interests of better information quality and enhanced risk management. GNC is the first building block of “Customs in the 21st Century” and has been the subject of intense analysis since late 2009. The analytical phase is complete and this is a chance to hear about the key findings.

Guests

* Mr. Mike Weeding, HMRC
* Mr. SP Sahu, WCO Technical Officer, WCO Data Model Expert
* Ms. Marcella Schutte, NL Ministry of Finance

## Revenue Package – facilitated by Ian Cremer, WCO Technical Officer, Valuation Sub-directorate, Tariff & Trade Affairs Directorate, World Customs Organization

For WCO Members only

Duration: 10 hours

Presentation and discussions on the Revenue Package programme and the new WCO practical guidelines on Customs Valuation, Origin, Classification and PCA.

Introduction to Revenue Package

Overview of Schedule of tools and instruments

Presentations and discussions on:

* New Practical Guidelines on Valuation Control
* Guidelines for Post-Clearance Audit (PCA)
* Guidelines and National Practices Catalogue on Preferential Origin Verification
* Guidelines and Diagnostic Tool on Tariff Classification Work and Related Infrastructure

Guests

* Experts from the WCO

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| **Global Excise Summit – Monday 2 – Tuesday 3 July 2012** |
| **Day 1 – Monday, 2 July** |
| **Session I: Opening Session**  |
| 10:00-10:15  | **Introductory Remarks:** Mr. Mike Norgrove, Chair of the Summit  |
| 10:15-10:30 | **Welcome Address:** Mr. Kunio Mikuriya, Secretary General, World Customs Organization  |
| 10:30-10:50 | **Keynote Address – Fundamentals of Excise Duties:** Professor Sijbren Cnossen, Maastricht University and University of Pretoria |
| 10:50-11:10 | **Keynote Address:** WCO Member (Ireland) **TBC** |
| 11:00-11:30 | **Coffee/Tea Break**  |
| **Session II: Customs Tax Administration**  |
| 11:30-11:50  | **Excise Tax Administration:** Assistant Professor Rob Preece (Moderator), Regional Manager: South East Asia, Centre for Customs & Excise Studies, University of Canberra  |
| 11:50-12:10 | **Protecting Budget Revenues from the Growth of Illicit Trade:** Ms. Elizabeth Allen, former senior official, Her Majesty’s Revenue and Customs / Author of *The Illicit Trade in Tobacco Products and How to Tackle It* |
| 12:10-12:30 | WCO Member Case Study on Revenue Reform (Indonesia) **TBC** |
| 12:30-12:50 | **Developing Tax Systems to Enhance Trust and Voluntary Compliance:** Mr. Jeffrey Owens, Former Head of the Centre for Tax Policy and Administration, OECD |
| 12:50-13:00 | Questions & Answers; Wrap-Up |
| 13:00-15:00 | **Lunch**  |
| **Session III: Fair and Efficient Tax Collection**  |
| 15:00-15:20  | **Excise Enforcement: Impact on Revenues on Curbing Illicit Trade:** Dr. Janos Nagy, Former Director General, Hungarian Customs |
| 15:20-15:50  | WCO Member Case Study on Motor Spirits: (United Kingdom / Ireland) |
| 15:50-16:10  | WHO Tobacco Protocol and its National Implications: WCO Member Presentation (South Africa) |
| 16:10-16:30  | **Taxation of Distilled Spirits:** Mr. Mark Baker, Director, International Trade Affairs, Diageo  |
| 16:30-16:40  | Questions & Answers; Wrap-Up |
| 16:30-17:00  | Coffee/Tea Break |
| 17:00-17:20 | **Taxation of Beer:** Mr. Keith Miller, Group Indirect Tax Manager, SABMiller (on behalf of the Brewers of Europe) |
| 17:20-17:40 | WCO Member Case Study (Belgium) **TBC** |
| 17:40-18:00 | Questions & Answers; Wrap-Up |
| **18:00-20:30**  | **Gala Dinner Hosted by International Tax and Investment Center**  |
| **Day 2 – Tuesday, 2 July** |
| **Session III: Fair and Efficient Tax Collection (continued)** |
| 09:30-09:50 | **Introductory Remarks:** Mr. Daniel A. Witt, President, International Tax and Investment Center  |
| 09:50-10:20 | **Tax Burden and Illicit Trade:  Achieving an Optimal Balance:** Mr. Adrian Cooper, Chief Executive Officer, Oxford Economics |
| 10:20-10:40 | **Tools for efficient revenue collection**: WCO Revenue Package |
| 10:40-11:00 | WCO Member Case Study (Chile) |
| 11:00-11:20 | **Coffee/Tea Break** |
| 11:20-11:40 | WCO Member Case Study (Germany) |
| **Session IV: Public-Private Partnership & Technology Solutions**  |
| 11:40-12:00 | Cooperation with the Tobacco Industry (OLAF) **TBC** |
| 12:00-12:30 | Public-Private Partnership / Solution providers to governments:* Mr. Eric Lequenne, Sales Expert Serialization, Atos
* Mr. Paul Miller, Director of Strategic & Product Marketing, Solutions, De la Rue
 |
| 12:30-12:50  | WCO Member Case Study (New Zeeland) **TBC** |
| **Session VI: Closing Session**  |
| 12:50-13:10 | **Closing Keynote Address:** OECD **TBC** |
| 13:10-13:20 | Mr. Mike Norgrove, Chair of the Summit |

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| **Tuesday: 3 July 2012** |
| 13:00 – 15:00 | **Registration** |
| 15:00 – 16:30 | **Opening Ceremony of the 2012 WCO Knowledge Academy for Customs and Trade**  |
|  | *Kunio Mikuriya, Secretary General, WCO* |
|  | *SICPA* |
|  | *L-3 Communications* |
| 16:30 – 17:00 | Refreshment and contact break |
| 17:00 – 18:00 | **Introduction of Trainers, Topics, Housekeeping** |
| 18.00 – 20:00 | **C:\Users\pascal.hildebert\Pictures\KACT\sicpa.gif****Networking cocktail sponsored by:** |

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|  | **Day 1: Wednesday 4 July** |
| 09:00 – 09:30 |  | **Registration** |
| 09:30 – 10:00 |  | **Plenary session –**  |
|  | Day 1: Wednesday 4 July |
| 10:00 – 17:30 |  | Individual Learning Tracks |
|  | **Learning Track 1**Facilitated by **Izaak Wind** | **Learning Track 2**Facilitated by **Sue Probert** | **Learning Track 3** |
| 10:00 – 11:00 | Harmonized System 2012Information about the 2012 amendments | WCO Data ModelSP Sahu, WCO Technical OfficerGareth Lewis, WCO Technical Officer | Trade Facilitation Milena Budimirovic, WCO Technical Officer |
| 11:00 – 11:30 |  | *Refreshment and contact break* |
| 11:30 – 12:30 | Harmonized System 2012 | WCO Data Model | Trade Facilitation  |
| 12:30 – 14:00 |  | Lunch |
| 14:00 – 16:00 | Harmonized System 2012 | WCO Data Model | Trade Facilitation  |
| 16:00 – 16:30 |  | *Refreshment and contact break* |
| 16:30 – 17:30 | Harmonized System 2012Information about the 2012 amendments | WCO Data Model | Trade Facilitation  |
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|  | **Day 2: Thursday 5 July** |
| 09:30 – 17:30 |  | Individual Learning Tracks |
|  | **Learning Track 1**Facilitated by **Izaak Wind** | **Learning Track 2**Facilitated by **Sue Probert** | **Learning Track 3** |
| 09:30 – 11:00 | Harmonized System 2012Focus on High tech | WCO Data Model | Trade Facilitation  |
| 11:00 – 11:30 |  | *Refreshment and contact break* |
| 11:30 – 12:30 | Harmonized System 2012Focus on High tech | WCO Data Model | Trade Facilitation  |
| 12:30 – 14:00 |  | Lunch |
| 14:00 – 16:00 | Harmonized System 2012Focus on Sets and composite goods | WCO Data Model | Trade Facilitation  |
| 16:00 – 16:30 |  | *Refreshment and contact break* |
| 16:30 – 17:30 | Harmonized System 2012Focus on Sets and composite goods | WCO Data Model | Trade Facilitation  |
|  | **Day 3: Friday, 6 July**  |
| 09:00 – 09:30 |  | **Registration** |
| 09:30 – 17:30 |  | Individual Learning Tracks |
|  | **Learning Track 1**Facilitated by **Izaak Wind** | **Learning Track 2**Facilitated by **Sue Probert** | **Learning Track 3****Open to WCO members only** |
| 09:30 – 11:00 | Harmonized System 2012Focus on shoes, textiles and sports garments | WCO Data Model | Risk ManagementOguz Onal, WCO Technical Officer |
| 11:00 – 11:30 |  | *Refreshment and contact break* |
| 11:30 – 12:30 | Harmonized System 2012Focus on shoes, textiles and sports garments | WCO Data Model | Risk Management |
| 12:30 – 14:00 |  | Lunch |
| 14:00 – 16:00 | Harmonized System 2012Focus on Pre-Entry Binding Tariff Information | WCO Data Model | Risk Management |
| 16:00 – 16:30 |  | *Refreshment and contact break* |
| 16:30 – 17:30 | Harmonized System 2012Focus on Pre-Entry Binding Tariff InformationWCO Tariff and trade specialist | WCO Data Model | Risk Management |
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|  | **Day 4: Saturday 7 July**  |
| 09:00 – 17:00 |  | **Field Trip – Port of Antwerp operations** |
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|  | **Sunday, 8 July**  |
|  | Free time | **No planned activities** |

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|  | **Day 5: Monday, 9 July**  |
| 09:00 – 09:30 |  | **Registration** |
| 09:30 – 10:00 |  | **Plenary session –**  |
| 10:00 – 17:30 |  | Individual Learning Tracks |
|  | **Learning Track 1**Facilitated by **Pieter Haesaert** | **Learning Track 2**Facilitated by **Joris Zaman** | **Learning Track 3** |
| 10:00 – 11:00 | Rules of OriginAtsushi Tanaka, WCO | AEO/SAFEAsha Menon, WCO | Globally Networked CustomsGareth Lewis, WCO Technical Officer |
| 11:00 – 11:30 |  | *Refreshment and contact break* |
| 11:30 – 12:30 | Rules of Origin | AEO/SAFE | Globally Networked Customs |
| 12:30 – 14:00 |  | Lunch |
| 14:00 – 16:00 | Rules of Origin | AEO/SAFESpeaker from the Private sector | Globally Networked Customs |
| 16:00 – 16:30 |  | *Refreshment and contact break* |
| 16:30 – 17:30 | Rules of OriginSpeaker from the Private sector | AEO/SAFESpeaker from the Private sector | Globally Networked Customs |
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|  | **Day 6: Tuesday 10 July**  |
| 09:30 – 17:30 |  | Individual Learning Tracks |
|  | **Learning Track 1****Facilitated by Pieter Haesaert** | **Learning Track 2**Facilitated by **Joris Zaman** | **Learning Track 3****Facilitated by** |
| 09:30 – 11:00 | Rules of OriginSpeaker from the Private sector | AEO/SAFE | Globally Networked Customs |
| 11:00 – 11:30 |  | *Refreshment and contact break* |
| 11:30 – 12:30 | Rules of OriginTBD, UNCTAD | AEO/SAFE | Globally Networked Customs |
| 12:30 – 14:00 |  | Lunch |
| 14:00 – 16:00 | Rules of Origin | AEO/SAFE | Globally Networked Customs |
| 16:00 – 16:30 |  | *Refreshment and contact break* |
| 16:30 – 17:30 | Rules of Origin | AEO/SAFE | Globally Networked Customs |
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|  | **Day 7: Wednesday, 11 July**  |
| 09:00 – 09:30 | **Registration** |
| 09:30 – 17:30 |  | Individual Learning Tracks |
|  | **Learning Track 2**Facilitated by **Pieter Haesaert** | **Learning Track 2**Facilitated by **TBD** | **Learning Track 3****Open to WCO members only** |
| 09:30 – 11:00 | Customs ValuationLeonardo Macedo, WCO | Risk Management | Revenue PackageIan Cremer, WCO Technical Officer |
| 11:00 – 11:30 | *Refreshment and contact break* |
| 11:30 – 12:30 | Customs Valuation | Risk Management | Revenue Package |
| 12:30 – 14:00 | Lunch |
| 14:00 – 16:00 | Customs Valuation | Risk ManagementMartin Brown, UPS | Revenue Package |
| 16:00 – 16:30 |  | *Refreshment and contact break* |
| 16:30 – 17:30 | Customs Valuation | Risk ManagementRisk manager from Honeywell | Revenue Package |
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|  | **Day 8: Thursday, 12 July**  |
| 09:30 – 17:30 |  | Individual Learning Tracks |
|  | **Learning Track 2**Facilitated by **Pieter Haesaert** | **Learning Track 2**Facilitated by **TBD** | **Learning Track 3****Open to WCO members only** |
| 09:30 – 11:00 | Customs ValuationMr. Stefaan De Baets, Advisor Transfer Pricing, OECD* Basics transfer pricing and OECD guidelines
* Comparison and differences TP/customs valuation
* Convergence
 | Risk Management | Revenue PackageIan Cremer, WCO Technical Officer |
| 11:00 – 11:30 |  | *Refreshment and contact break* |
| 11:30 – 12:30 | Customs ValuationMr. Dirk Van Stappen, Global Transfer Pricing Services, KPMG | Risk ManagementSpeaker from the Private sector | Revenue Package |
| 12:30 – 14:00 |  | Lunch |
| 14:00 – 16:00 | Customs ValuationMs. Veronique Slachmuylders, Global Transfer Pricing Services, KPMG | Risk ManagementSpeaker from the Private sector | Revenue Package |
| 16:00 – 16:30 |  | *Refreshment and contact break* |
| 16:30 – 17:30 | Customs Valuation | Risk Management | Revenue Package |
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| **Day 9: Friday, 13 July**  |
| 09:30 – 10:45 | **Plenary**  |
| 10:45 – 11:30 | *Refreshment and contact break* |
| 11:30 – 13:00 | **Closing Ceremony / Certificates***Sergio Mujica, Deputy Secretary General, WCO* |