

WCO Revenue Package Phase II

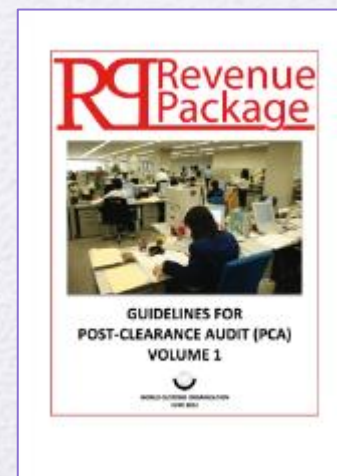
“
...the pathway towards fair and
efficient revenue collection
”

Background

- Established in 2009 as response to Members' concerns regarding falling revenue returns in the context of the global financial crisis and declining duty rates
- *Challenge* : to strengthen Customs' capacity to collect duties legally due
- Phase I Action Plan conducted between 2009 and 2012

Phase I

- Series of new materials launched in 2012 covering:
 - ✓ Valuation controls
 - ✓ Origin verification
 - ✓ Tariff Infrastructure
 - ✓ Post Clearance Audit



Phase II

Part 1 – Implementation of tools developed in Phase I

Missions conducted relating to Revenue Package

	<i>Classification</i>	<i>Valuation</i>	<i>Origin</i>	<i>PCA</i>	TOTAL
JULY '13 – JUNE '14	9	11	7	-	27
JULY '14 – JUNE '15	22	12	6	7	40

Phase II

Part 1 – Implementation of tools developed in Phase I

- **Review and expand accredited expert network as necessary**
 - *CBD conducting full review of network*
- **Prepare accredited experts to deliver Revenue Package training**
 - *Recent pilot workshop for Asia Pacific Region*



Part 2 - Further initiatives

New diagnostic tools for :

a. Control of classification, valuation and origin
- Supported by **Guidelines on infrastructure**

b. Establishing a PCA infrastructure

- Based on WCO Diagnostic Framework
- Provide a route map and self-assessment mechanism
- Help assess current level and identify weaknesses to strengthen infrastructures



Part 2 - Further initiatives

Technical Guidelines on Advance Rulings For Classification, Origin and Valuation

- Consolidates current WCO texts
- Aligns to Article 3 of WTO Trade Facilitation Agreement



Part 2 - Further initiatives

Origin tools :

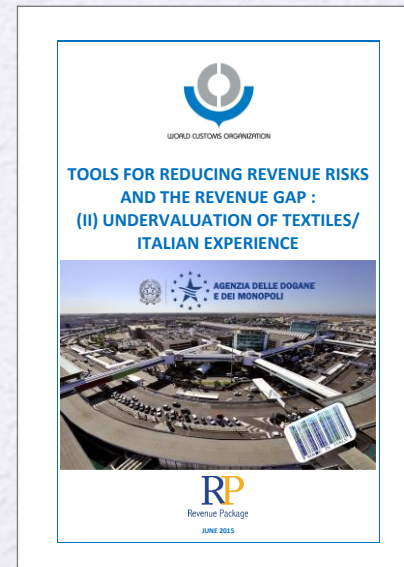
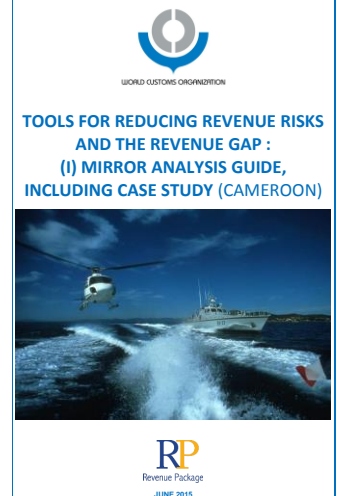
- Origin Irregularity Typology Study
- Guide to Counter Origin Irregularities, including case studies
 - Australia
 - Japan
 - Kenya
 - Korea
 - Mexico
- Comparative Study on Certification of Origin
- Guidelines on Certification of Origin



Part 2 - Further initiatives

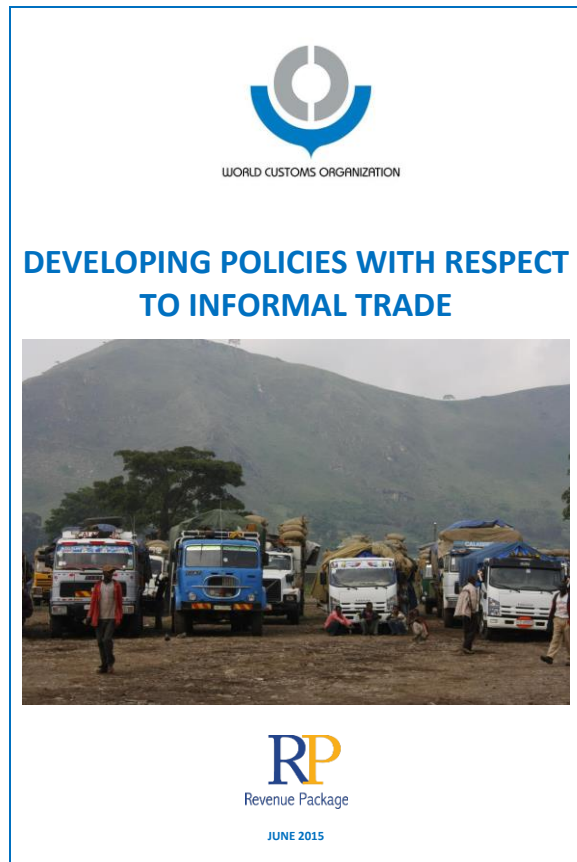
Tools for reducing revenue risks and the revenue gap :

- Mirror analysis guide, including case studies (Cameroon), Ecuador in preparation
- Undervaluation of textiles/ Italian experience



Developing policies with respect to informal trade:

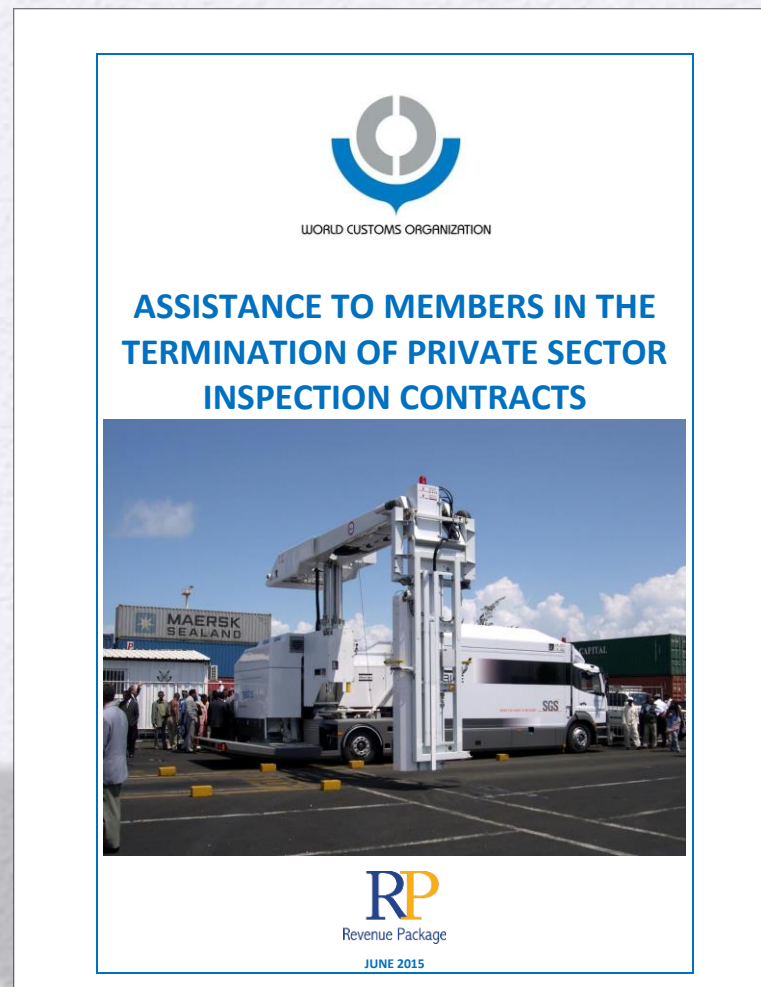
- Good practices guide
- *Case studies*
 - Mexico
 - Uganda



Part 2 - Further initiatives

Assistance to Members in the termination of private sector inspection contracts:

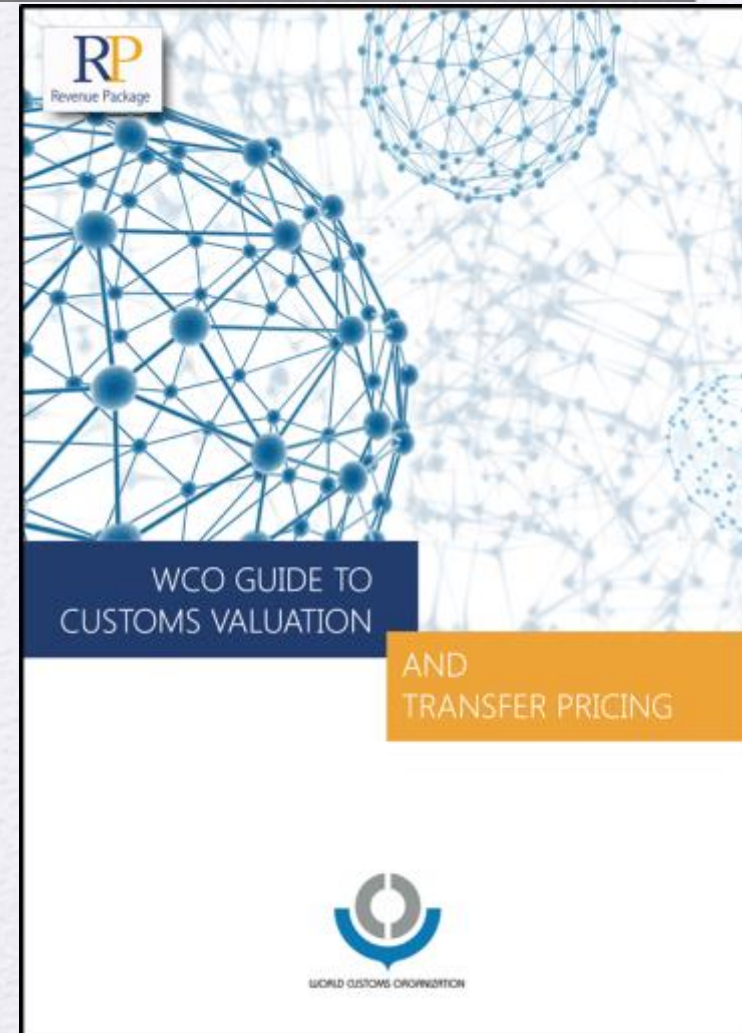
- Good practices guide
- *Case studies:*
 - Ecuador
 - Kenya
 - Nigeria



Part 2 - Further initiatives

Customs Valuation and Transfer Pricing :

- WCO Guide to Customs Valuation and Transfer Pricing
- Updated e-learning module
- Technical discussions continuing in TCCV



Thank You

