**Implementation of Article 3.6 & 3.8 of the WTO Trade Facilitation Agreement**

|  | **Link to the Requirements for the application for an advance ruling, including the information to be provided and the format** | **Time period in which it will issue an advance ruling** | **Length of time for which the advance ruling is valid** | **Does the economy’s advance ruling include:** | | |
| --- | --- | --- | --- | --- | --- | --- |
| **Tariff classification** | **Origin** | **Valuation** |
| Australia | <https://www.homeaffairs.gov.au/busi/cargo-support-trade-and-goods/importing-goods/general-information#Valuation>  <https://www.homeaffairs.gov.au/busi/cargo-support-trade-and-goods/importing-goods/general-information>  <https://www.homeaffairs.gov.au/busi/cargo-support-trade-and-goods/importing-goods/tariff-classification-of-goods/tariff-advice-system> | 30 days (if all the information necessary has been received) | 5 years (subject to conditions, eg change in laws) | Yes | Yes | Yes |
| Brunei Darussalam | <http://www.tradingacrossborders.gov.bn/SitePages/advance-ruling-on-customs-tariff-and-classification.aspx>  <http://www.tradingacrossborders.gov.bn/SitePages/advance-ruling-on-customs-valuation.aspx>  <http://www.bdntr.gov.bn/SitePages/AdministrativeRulings_CourtRulings.aspx> | Tariff and Classification is 9 days (if all the necessary has been received)  Valuation is 6 days (if all the necessary has been received) | No specific validity - Under normal circumstances 3 years.  It is invalid if the imported goods are not the same with the submitted samples. | Yes | Yes | Yes |
| Canada | Tariff Classification – <https://laws-lois.justice.gc.ca/eng/regulations/sor-2005-256/FullText.html>  Tariff Classification - <https://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-11-3-eng.html>  Origin – <https://laws.justice.gc.ca/eng/regulations/SOR-97-72/FullText.html>  Origin Under Free Trade Agreements - <https://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-4-16-eng.html>  National Customs Rulings and non-FTA Origin - <https://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-11-1-eng.html> | 120 days (if all the information necessary has been received) | In effect unless modified or revoked. | Yes | Yes | Yes |
| Chile | <https://www.aduana.cl/solicitud-de-resoluciones-anticipadas-del-servicio-nacional-de-aduanas/aduana/2019-08-20/151519.html> | 90 days (if all the information necessary has been received), but can be longer if Customs requests additional information. | 3 years.  Advance rulings are binding for a period of three years provided that the subject/ circumstances of the ruling remain exactly the same. | Yes | Yes | Yes |
| China | <http://www.customs.gov.cn/customs/302249/302266/302269/1449372/index.html> | 60 days | 3 years | Yes | Yes | Yes |
| Hong Kong, China | Not applicable.  Being a free port, Hong Kong, China does not impose tariffs on imports. Traders would not need to seek advance rulings. Article 3 is therefore not applicable to HKC. | | | | | |
| Indonesia | Article 3 not designated as Cat A.  <https://eservice.insw.go.id/administrative.php?id=7&pg=1> | 30 days (if all the required information, including any necessary additional information, has been received) | 3 years | Yes (non-binding) | - | - |
| Japan | <http://www.customs.go.jp/english/advance/index.htm> | 30 days for Tariff Classification & Origin,  90 days for Valuation  (if all the information necessary has been received) | 3 years | Yes | Yes | Yes |
| Korea | <http://www.customs.go.kr/cvnci/cm/cntnts/cntntsView.do?mi=3217&cntntsId=948>  <http://www.customs.go.kr/cvnci/cm/cntnts/cntntsView.do?mi=3218&cntntsId=949>  <http://www.customs.go.kr/cvnci/cm/cntnts/cntntsView.do?mi=3212&cntntsId=946> | 1.tariff classification:  30 days  2. Origin: 90days  3.Valuation:  -general prior examination:1  month  -prior examination between persons in special relationships:1  year | 1. Tariff Classification: 3years  2. Origin: In effect unless changes in the facts & circumstances that underlies the advance ruling were made.  3.Valuation:  -general prior examination: 3years  -prior examination between persons in special relationships: 3+2 \*years  \* Its validity can be further extended within the limit of two years provided that permission is obtained from the Commissioner of Korea Customs Service. | Yes | Yes | Yes |
| Malaysia | <http://www.customs.gov.my/ms/pg/Pages/pg_crd.aspx>  <http://www.customs.gov.my/ms/pg/Pages/pg_vll.aspx> | 90 days | 5 years (3 + 2\*)  *\*An application for the renewal of the Advance Customs Ruling can be made in a prescribed form not later than three (3) months before the date of expiry of the Advance Customs Ruling. A renewed advance ruling shall be valid for a period of two (2) years from the date of its original expiry, after which the applicant shall make a new application.* | Yes | Malaysia is reviewing the relevant act to include Advance Ruling for the Origin of goods | Yes |
| Mexico | <https://www.sat.gob.mx/normatividad/54599/formas-y-formatos-fiscales-en-materia-de-comercio-exterior>  <https://www.sat.gob.mx/cs/Satellite?blobcol=urldata&blobkey=id&blobtable=MungoBlobs&blobwhere=1461173745604&ssbinary=true>  <https://www.snice.gob.mx/>  <https://www.sat.gob.mx/tramites/71719/presenta-tu-consulta-de-clasificacion-arancelaria> | 120 or 150 days (if all the required information, including any necessary additional information, has been received). This time depends on each Free Trade Agreement (FTA).  In general, tariff classification: 3 months (if all the required information, including any necessary additional information, has been received). However, the time period is 120 or 150 days, if the request is submitted pursuant to any FTA. | In effect unless modified or revoked | Yes | Yes | Yes |
| New Zealand | https://www.customs.govt.nz/business/import/customs-rulings/ | In general:   * Country of origin rulings : 150 days of giving Customs all the necessary information * other rulings.: 40 days of giving Customs all the necessary information | Valid 3 years, as long as the facts and conditions of the original ruling don’t change. | Yes | Yes | Yes |
| Papua New Guinea | Only Article 3.1 designated as Cat A  <http://www.customs.gov.pg/files/sheets/info/binding_rulings.pdf> | 15 days (if all required information are provided) | 3 years(subject to changes in laws, e.g. changes to import duty rates ) | Yes | Not yet | Not yet |
| Peru | Article 3 not designated as Cat A.  *The Peruvian General Customs Law established in Article 210 provisions on Advance Rulings. (see* [*http://www.sunat.gob.pe/legislacion/procedim/normasadua/gja-03.htm*](http://www.sunat.gob.pe/legislacion/procedim/normasadua/gja-03.htm) *). Peruvian Customs Service (SUNAT) can issue Advance Rulings for:*  *Classification:* [*http://www.sunat.gob.pe/legislacion/procedim/despacho/procAsociados/despa-pe.00.09.htm*](http://www.sunat.gob.pe/legislacion/procedim/despacho/procAsociados/despa-pe.00.09.htm)  *Valuation :* [*http://www.sunat.gob.pe/legislacion/procedim/despacho/procAsociados/despa-pe.00.14.htm*](http://www.sunat.gob.pe/legislacion/procedim/despacho/procAsociados/despa-pe.00.14.htm)  *Origin :* [*http://www.sunat.gob.pe/legislacion/procedim/despacho/procAsociados/despa-pe.00.14.htm*](http://www.sunat.gob.pe/legislacion/procedim/despacho/procAsociados/despa-pe.00.14.htm) *(only with China)*  *It is worth mentioning that there is information about Classification Resolutions issued by SUNAT that is publicly available. (*[*http://www.aduanet.gob.pe/ol-ad-caInter/regclasInterS01Alias*](http://www.aduanet.gob.pe/ol-ad-caInter/regclasInterS01Alias) *)*  *In addition, the Ministry of Foreign Trade and Tourism can issue advance rulings for origin according to the provisions established in its Free Trade Agreements:*   * *FTA Peru – USA (2009)* * *FTA Peru – Canada (2009)* * *FTA Peru – Singapore (2009)* * *FTA Peru – Chile (2009)* * *FTA Peru – Mexico (2009)* * *FTA Peru – Korea (2011)* * *FTA Peru – Japan (2012)* * *Pacific Alliance (2012)* * *Trans-Pacific Partnership (TPP)* * *FTA Peru – Australia (2018)*   *(see* [*http://www.acuerdoscomerciales.gob.pe/*](http://www.acuerdoscomerciales.gob.pe/)*)* | *According to each FTA, it could be no later than 120 or 150 calendar days.*  *In fact, the General Customs Peruvian Law establishes that the Advance Rulings shall be issued within ninety (90) calendar days following the submission of the application.* | *Domestic legislation does not include a term of validity* | *Yes* | *Yes\**  *\*Nevertheless, there has not been any request yet.* | *Yes*  *\*Nevertheless, there has not been any request yet.* |
| The Philippines | <http://customs.gov.ph/wp-content/uploads/2016/10/cmo-30-2016-Guidelines-in-the-Implementation-of-an-Advance-Ruling-System-for-Valuation-Rules-of-Origin-Pursuant-to-CAO-03-.pdf> | 30 working days from the date of receipt of request, or additional documents on information, as the case may be | 3 calendar years from the date of its issuance, unless a shorter period is provided for in the ruling due to the nature of the application – which shall be clearly stated in the Advance Ruling | Yes | Yes | Yes |
|  |  |  |  |  |  |  |
| Russia\*  \*All information is provided to date according to the Treaty  on the Customs Code of the Eurasian Economic Union of 11 April 2017 and  the Federal Law of the Russian Federation № 289-FZ of 3 August 2018 «On customs regulation in the Russian Federation and amendments in certain legislative acts of the Russian Federation» | The form of an advance ruling on the classification of goods, the procedure for its completion is defined in:  Decision of the Board of the Eurasian Economic Commission № 58 of 17 April 2018 (<https://docs.eaeunion.org/docs/en-us/01417546/clcd_04052018_58>)  The form of an advance ruling on the origin of goods, the procedure for its completion is defined in:  Decision of the Board of the Eurasian Economic Commission № 7 of 16 January 2018  (<https://docs.eaeunion.org/docs/ru-ru/01415805/clcd_19012018_7>) | Supranational level (EAEU level) | | | | |
| No later than 90 calendar days from the date on which the customs authority registers the application for an advance ruling | 3 years for an advance ruling on the classification of goods,  an advance ruling on the origin of goods shall be valid for the validity period of the certificate of origin based on which such advance ruling has been taken | Yes | Yes | No |
| National legislation | | | | |
| No later than 60 calendar days from the date on which the customs authority registers the application for an advance ruling | 5 years for an advance ruling on the classification of goods,  an advance ruling on the origin of goods shall be valid for the validity period of the certificate of origin based on which such advance ruling has been taken | Yes | Yes | In the process of development  (Article 25 of the Federal Law of the Russian Federation № 289-FZ of 3 August 2018 states that  a preliminary decision shall be taken within 30 calendar days from the date of registration of the application for an advance ruling). |
| Singapore | Valuation  <https://www.customs.gov.sg/businesses/valuation-duties-taxes--fees/customs-ruling-on-valuation>  Classification:  <https://www.customs.gov.sg/businesses/harmonized-system-hs-classification-of-goods/application-for-customs-ruling-on-classification-of-goods>  Origin:  <https://www.customs.gov.sg/eservices/customs-forms-and-service-links#hs-code> | Within 30 days upon receipt of complete application and set of supporting documents | 3 years | Yes | Yes | Yes |
| Chinese Taipei | **Tariff classification**  <https://tinyurl.com/t7xjjjh>  **Origin**  <https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350075>  **Valuation**  <http://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350068>  <https://web.customs.gov.tw/News_Content.aspx?n=3E72BFD8B42F96D8&sms=0205B47A1C459B5A&s=C2FA1BCCB43C1321> | **Tariff classification:** within 30 days.  (if all the information necessary has been received)  **Origin:**  Within 2 months.  **Valuation:**  Within 45 days | **Tariff classification:** unlimited (subject to conditions, e.g. laws & regulations amendment)  **Origin:**  3 years.  **Valuation:**  3 years. | Yes | Yes | Yes |
| Thailand | <http://www.customs.go.th/cont_strc_simple.php?ini_content=advance_ruling_160928_01&ini_menu=menu_advance_ruling&lang=th&left_menu=menu_advance_ruling> | Tariff classification 60 official days or 30 official days if applicants have any documents representing that goods are planned to be imported such as a purchase order, a sales contract, an invoice, a letter of credit (L/C) or a pro forma invoice.  Origin  30 official days  Valuation  30 official days | 2 years | Yes | Yes | Yes |
| United States | 19 CFR part 177  <https://www.gpo.gov/fdsys/granule/CFR-2012-title19-vol2/CFR-2012-title19-vol2-part177> | The regulations do not specify a time frame | 19 CFR § 177.9 (applicable until modified or revoked) | Yes  19 CFR § 177.2 | Yes  19 CFR §177.2 | Yes  19 CFR § 177.2 |
| Vietnam | Article 3 not designated as Cat A | -30 days (if all the information necessary has been received)  -60 days (complex case) | 3 years (ìf no change) | Yes | Yes | Yes |