**Survey on 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://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-11-3-eng.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 | <http://www.aduana.cl/aduana/site/artic/20140103/asocfile/20140103170904/resoluci__n_4378_31_07_2014_de_nuevo_procedimiento_para_emisi__n_de_resoluciones_anticipadas.pdf> | 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/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000001343&layoutMenuNo=21065> | 1.tariff classification:30days  2. Origin:90days  3.Valuation:  -general prior examination:1month  -prior examination between persons in special relationships:1year | 3years | 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 | The general requirements to present an enquiry on fiscal and customs matters are based on the Articles 18, 18-A and 19 of the Mexican Fiscal Code of the Federation (CFF).  Furthermore, art. 34 and 34A CFF establishes the terms under which the competent Authority has to answer.  The links for these enquiries are the following:  <http://www.diputados.gob.mx/LeyesBiblio/pdf/8_291217.pdf>  <http://www.sat.gob.mx/moa/paginas/ley_aduanera.html>  <http://www.sat.gob.mx/informacion_fiscal/normatividad/formas_fiscales/Documents/2LA.pdf>  <http://www.sat.gob.mx/fichas_tematicas/Paginas/consulta_clasificacion_arancelaria.aspx>  <http://www2.sat.gob.mx/sitio_internet/sitio_aplicaciones/Resoluciones_Favorables/>  In addition, specific requirements for advance ruling are established on each Free Trade or Economic Partnership Agreements. | According to the Fiscal Code of the Federation (CFF), Articles 34 and 37 indicate, "the tax authorities must answer the inquiries made by individuals within a period of three months counted from the date of presentation of the respective request."  In relation on Treaties or Free Trade Agreements, the response period is established. If it were not established it would be 3 months. | According article 34 CFF, these kind of resolutions are valid for the current Fiscal Year (FY), a previous FY and 3 following FY.  Its validity can be further extended under mutual agreement, in accordance to international treaties signed by Mexico. | Yes | Yes | Yes |
| New Zealand | <https://www.customs.govt.nz/business/tariffs/tariff-ruling-request/> | 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. | ✓ | ✓ | NZ is intending to implement advance rulings for valuation through the Customs and Excise Act review.  The Customs and Excise Bill passed its second reading in December 2017. More information is available at <https://www.customs.govt.nz/about-us/customs-and-excise/act-review-and-bill/> |
| 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 120 or 150 days* | *Domestic legislation does not include a term of validity* | *Yes* | *Yes\**  *\*Nevertheless, there has not been any request yet.* | *Yes* |
| 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.  The new national law “On customs regulation” is under development. | The form of an advance ruling on the classification of goods, the procedure for its completion is defined in:  Decision of the Commission of the Customs Union № 260 of 20 May 2010 (<http://www.tsouz.ru/KTS/KTS16/Pages/R_260.aspx>) which is last amended by the Decision of the Board of the Eurasian Economic Commission № 84 of 11 July 2017 (<https://docs.eaeunion.org/docs/ru-ru/01414262/clcd_17072017_84>)  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>) | 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 |
| 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**  <http://portal.sw.nat.gov.tw/PPL/RedirectorNonLoginAction?appId=APGQ&privilegeId=GC433>  **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://en.customs.go.th/list_strc_simple.php?ini_content=advance_ruling&lang=en&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 |