


APEC Customs and Trade Facilitation Handbook 2005

a Guide for the
APEC Trading
Community



Asia-Pacific
Economic Cooperation



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2005 APEC/ABAC
Customs and Trade Facilitation
Handbook

1st Edition

2005 APEC/ABAC Customs and Trade Facilitation Handbook 1st Edition

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Editor's Note: APEC and ABAC assume no responsibility for typographical errors contained herein. The information contained herein does not constitute legal advice, and the information may change without notice. Respective customs agencies and/or government agencies should be consulted for the latest and most accurate information. The editor has tried to maintain as much of the exact language provided by the respective customs agencies. However, some changes have been made for stylistic purposes.

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Introduction

It is with great pleasure that the APEC Business Advisory Council (ABAC)'s 2005 Trade and Investment Liberalization & Facilitation Working Group (TILFWG) and the APEC Sub-Committee on Customs Procedures present this APEC Customs and Trade Facilitation Handbook.

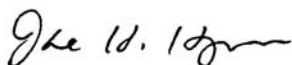
Trade facilitation is about ensuring the smooth flow of goods and services across national borders. In view of the significant economic impact that global trade has on their national economies, APEC members stand to make significant gains if they can increase the flow of goods across their borders and make their border controls more efficient and practical. By the same token, the business community also has a great deal to gain from more efficient and harmonized border procedures.

APEC, the World Customs Organization, the World Bank, the World Trade Organization (WTO), the OECD, and many other international institutions, fully understand that trade facilitation is key for greater global economic expansion. Trade facilitation is a leading element in the current Doha Development Agenda of the WTO, and hopefully, the world will see a comprehensive agreement on trade facilitation as a result of the Doha Round.

Under the Committee on Trade and Investment, APEC has taken significant measures to enhance trade facilitation among its 21 member economies and continues to do so. A recent study by the APEC Economic Committee concluded that if the APEC economies enhance trade facilitation by reducing trade costs by 5 percent in five years from 2002, APEC's GDP will increase by US\$154 billion. The study also found that trade facilitation can result in more gains to APEC economies than actual market liberalization.

This handbook is a small but very tangible step toward enhancing trade facilitation by providing greater transparency of the various APEC economies' customs agencies, laws and regulations, and procedures to procuring advance customs rulings. It also provides a checklist of various provisions that businesses have at their disposal when planning to trade with a particular APEC economy. This handbook is a hallmark of what can be achieved when governments and the private sector work together; made possible through the data contributions from the various APEC economies' customs administrations.

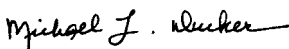
We hope that this handbook will be a useful tool for APEC businesses and governments. We believe that this handbook will set a precedent for other international organizations to follow in making small but significant steps toward enhancing global trade facilitation.



Mr. Jae-Hyun Hyun
Chair, APEC Business Advisory Council
(ABAC) 2005



Mr. Alan Bowman
Chair, Committee on Trade & Investment (CTI)



Mr. Michael L. Ducker
Chair, APEC Business Advisory Council
(ABAC) Trade & Investment Liberalization &
Facilitation Working Group (TILFWG) 2005



Ms. Young-Ran Choi
Chair, APEC Sub-Committee of Customs
Procedures (SCCP) 2005

ABAC Founding and Structure

The APEC Business Advisory Council (ABAC) was created by the APEC Economic Leaders in November 1995 to provide advice on the implementation of the Osaka Action Agenda and on other specific business sector priorities, and to respond when the various APEC for a request information about business-related issues or to provide the business perspective on specific areas of cooperation.

ABAC comprises of up to three members of the private sector from each economy. ABAC members are appointed by their respective Leaders, and represent a range of business sectors, including small and medium enterprises. The economy determines the term of membership of each appointee as well as its own administrative arrangements and staff support.

The ABAC International Secretariat based in Manila, the Philippines serves all members and all economies and maintains a website. Funding is provided through a system of annual dues, which are structured to reflect the size of each economy, following the APEC formula.

2005 ABAC Members

Australia

Mr. Peter Charlton

Chairman

First Charlton Communications

Mr. Michael Crouch

Executive Chairman

Zip Industries (Aust) Pty. Ltd.

Mr. Mark Johnson

Deputy Chairman

Macquarie Bank Ltd.

Brunei Darussalam

Mr. H. Idris B H Abas

Founder and Principal

Arkitek Idris

Mohd Roselan Mohd Daud

Managing Director

The Islamic Bank of Brunei Berhad

Hj Salleh Bostaman Zainal-Abidin

Asset Manager (BSP Management)

Shell E & P International

Canada

Mr. Gordon Chu

Advisor to the President and CEO

Terminal Systems Inc.

Mrs. Andrina G. Lever

President

Lever Enterprises

Chile

Mr. Andrónico Luksic

Vice Chairman

Banco de Chile

Mr. Hernán Somerville

President

Chilean Association of Banks and Financial Institute

Mr. Juan Villarzú

President and Chief Executive Officer

Chilean Copper Corporation (Codelco-Chile)

ABAC Founding and Structure

China

Mr. Zhang Lijun
Chairman
Sino-Interest Worldwide Economic Group

Ms. Wang Lili
Executive Vice President and Board
Member
Industrial and Commercial Bank of China

Hong Kong, China

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Executive Chairman
Chinadotcom Corporation

Anthony John Lindell Nightingale
Director
Jardines Matheson Holdings Ltd.

Mr. Chee Chen Tung
Chairman and Chief Executive Officer
Orient Overseas (International) Ltd.

Indonesia

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Mr. John Prasetyo

Mr. Arwin Rasyid

Japan

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Toyota Motor Corporation

Mr. Yasuo Kanzaki
Special Advisor
Nikko Citigroup Ltd.

Mr. Noriyuki Yonemura
Senior Vice President
Fuji Xerox Co., Ltd.

Korea

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ABAC Co-Chair 2004 and Chairman
Tong Yang Group

Mr. Younghoon David Kim
Chairman and Chief Executive Officer
Daesung Group

Mr. Jay-Joon Yoon
President & Chief Executive Officer
Cadland, Inc.

Malaysia

Tan Sri Dato' Azman Hashim
Chairman
AmBank Group

Dato' Dr. Tan Tat Wai
Group Managing Director
Southern Steel Berhad

Mexico

Mr. Julio Millán
Chairman and Chief Executive Officer
Coraza Corporación Azteca, S.A. de C.V.

Eng. Javier Prieto
Senior Vice President, External Affairs
CEMEX Group

Mr. Carlos Slim Domit
President
Telmex Trajectory

ABAC Founding and Structure

New Zealand

Mr. Philip Lewin
Chief Executive Officer
Positively Wellington Business

Mrs. Wendy Pye
Managing Director
Wendy Pye Group

Sir Dryden Spring
Chairman
Fletcher Challenge Forests Ltd.

Papua New Guinea

Mr. Wayne Kenneth Golding
Chairman
Manufacturers' Council of Papua New Guinea

Mr. Matthew W.E. Tjoeng
Managing Director
Shine Way Development Ltd.

Peru

Mr. Enrique Gubbins
Executive Director
Sudamericana de Fibras S.A.

Mr. Eduardo Hochschild
Executive Vice President
Hochschild Group

Mr. Juan Francisco Raffo
Chairman
Raffo Group

Philippines

Mr. Benigno Ricafort
Chairman
Naturecraft Industries Corporation

Mr. Roberto Romulo
Chairman
Equitable Card Network, Inc.

Ms. Teresita Sy Coson
President
Shoemart

Russia

Mr. Oleg V. Deripaska
Chairman of the Board of Directors
OAO Bazoviy Element

Mr. Yuri Komarov
Deputy Chairman Executive Board
JSC Gazprom

Mr. Andrey Kostin
President-Chairman Executive Board
Vneshtorgbank

Singapore

Ms. Chong Siak Ching
President and Chief Executive Officer
Ascendas Pte. Ltd.

Mr. Ng Ser Miang
Chairman
TIBS International Pte. Ltd.

Mr. Teng Theng Dar
Chief Executive Officer
Intraco Ltd.

ABAC Founding and Structure

Chinese Taipei

Mr. Theodore M.H. Huang
Chairman
Chinese National Association of Industry
and Commerce

Mr. Henry Kao
Vice Chairman
I-Mei Foods Co., Ltd.

Dr. Jeffrey Koo
Chairman and Chief Executive Officer
Chinatrust Financial Holding Co., Ltd.

Thailand

Mr. Chavalit Nimla-or
Vice Chairman
Federation of Thai Industries

Dr. Savaraj Sachchamarga
Vice Chairman
Thai Chamber of Commerce

Dr. Twatchai Yongkittikul
ABAC Co-Chair 2004 and Secretary General
Thai Bankers' Association

The United States

Mr. Gary Benanav
Chairman and Chief Executive Officer
New York Life International, Inc.

Mr. Michael Ducker
Executive Vice President, International and
Express Freight Service
FedEx Express

Mr. Robert Prieto
Senior Vice President
Fluor Corporation

Viet Nam

Mr. Le Quoc An
Chairman
Vietnam Textile and Apparel Association
(VITAS)

Mr. Hoang Van Dzung
First Vice Chairman & Executive Vice
President
Vietnam Chamber of Commerce and
Industry

Dr. Vu Viet Ngoan
General Director and Chief Executive
Officer
Bank of Foreign Trade of Vietnam
(Vietcombank)

APEC
Customs Directory
and Information

Australia

Member of WTO & WCO:

Yes/Yes

Customs Agency:

Australian Customs Service

Contact Information:

Customs House
5 Constitution Avenue
Canberra City, ACT 2601
Australia
Telephone: 1300 558 287
Fax: 02 8339 6714
Email: information@customs.gov.au
Website: www.customs.gov.au

Mail address of offices that provide advance rulings:

Valuation Matters

Valuation Section
Australian Customs Service
GPO Box 2809
Melbourne, VIC 3001
Australia
Telephone: (61 3) 9244 8669
Fax: (61 3) 9244 8680

Origin Matters

Valuation and Origin Section
Australian Customs Service
Customs House
5 Constitution Avenue
Canberra City, ACT 2601
Australia
Telephone: (61 2) 6275 6383
Fax: (61 2) 6275 6477

Tariff Classification Matters

Each Regional Office of Customs issues tariff classification advices. Applications can be emailed to: information@customs.gov.au

Mail address of offices that provide administrative reviews/appeals:

Valuation and Origin Matters

Valuation and Origin Section
Australian Customs Service
Customs House
5 Constitution Avenue
Canberra City, ACT 2601
Australia
Telephone: (61 2) 6275 6383
Fax: (61 2) 6275 6477

Tariff Classification Matters

Tariff Classification Section
Australian Customs Service
5 Constitution Avenue
Canberra City, ACT 2601
Australia
Telephone: (61 2) 6275 6273
Fax: (61 2) 6275 6471

Online Information:	Advance rulings and administrative reviews are not available online.
Types of Rulings:	Advance rulings on origin, valuation and tariff classification
Initial Ruling Request:	Refer to contact information above.
Response Time:	Advance rulings: 30 calendar days for origin, valuation and tariff classification Administrative reviews: 30 calendar days for valuation, and 60 calendar days for origin and tariff classification
Applicable Statute:	Not applicable
Applicable Regulations:	Not applicable
Review/Appeal Process:	Administrative reviews of origin and valuation are undertaken at the Central Office (headquarters) of Customs. Where certain conditions are met, administrative reviews can be appealed to the Administrative Appeals Tribunal (AAT) or to the Federal Court of Australia. Normally, decisions are reviewed by the AAT before the matter is referred to the Federal Court (due to time and cost considerations).
Ruling Request Filing Tips:	An advance ruling will normally be issued within 30 calendar days. Where the issues are complex or where the applicant has provided insufficient information, more time may be required. A request for an administrative review will normally be completed within 30 or 60 calendar days. The request should outline the reasons why the original decision is disputed and the reasons to support the alternate position.

Brunei Darussalam

Member of WTO & WCO: Yes/Yes

Customs Agency:

Royal Customs and Excise Department
Ministry of Finance

Contact Information:

Mail Address of Headquarters:

Jalan Menteri Besar, BB 3910
Brunei Darussalam
Telephone: 673 2 382333
Fax: 673 2 382666
Email: info@customs.gov.bn

Mail address of offices that provide advance rulings:

Valuation matters

Valuation Unit
Royal Customs and Excise Department
Jalan Menteri Besar, BB3910
Brunei Darussalam
Telephone: 673 2 382333
Fax: 673 2 382666
Email: info@Customs.gov.bn

Origin matters

Department of Trade
Ministry of Foreign Affairs and Trade
International Convention Centre
Bandar Seri Begawan, BB 3910
Brunei Darussalam
Telephone: 673 2 383374 ext.1883
Fax: 673 2 384099
Email: wahab.yusof@mfa.gov.bn

Tariff Classification matters

Tariff Classification Unit
Royal Customs and Excise Department
Jalan Menteri Besar, BB3910
Brunei Darussalam
Telephone: 673 2 382333
Fax: 673 2 382666
Email: info@Customs.gov.bn

Brunei Darussalam

Mail address of office that provides administrative reviews/appeals:

Valuation and Tariff Classification matters

Customs Service and Technique Division

Royal Customs and Excise Department

Jalan Menteri Besar, BB 3910

Brunei Darussalam

Telephone: 673 2 382333

Fax: 673 2 382666

Email: info@Customs.gov.bn

Online Information: Advance rulings and administrative reviews are not available online.

Types of Rulings:

Tariff classification and Valuation

Initial Ruling Request:

Refer to contact information above.

Response Time:

Based on the RCED client charter rulings for Valuation and Classification are issued within 9 working days

Applicable Statute:

Not applicable

Applicable Regulations:

Not applicable

Review/Appeal Process:

Administrative reviews of valuation are undertaken at the Customs Headquarters within 30 calendar days. Where certain conditions are met, administrative reviews can be appealed to the Minister of Finance within 21 calendar days, before the matter is referred to Judicial Authority.

Ruling Request Filing Tips:

A request for a ruling will normally be answered within 9 working days. Where the issues are complex or where the applicant has provided insufficient information, more time may be required.

A request for an administrative review will normally be completed within 30 calendar days. The request should outline the reasons why the original decision is disputed and the reasons to support the alternate position. No fees are imposed on the appellant.

Canada

Member of WTO & WCO: Yes/Yes

Customs Agency:

Canada Border Services Agency
Public Safety and Emergency Preparedness Canada

Contact Information:

International and Intergovernmental Affairs Division
191 Laurier Avenue West, 9th floor
Ottawa, Ontario K1A 0L8
Canada
Telephone: 1-613-952-3483
Fax: 1-613-954-2224
Website: www.cbsa-asfc.gc.ca

Tariff Policy Division
150 Isabella Street, 4th floor
Ottawa, Ontario K1A 0L8
Canada

Origin and Valuation Division
150 Isabella Street, 11th floor
Ottawa, Ontario K1A 0L8
Canada

Recourse Directorate
25 Nicholas Street, 20th Floor
Ottawa, Ontario K1A 0L8
Canada

Online Information:

D-memorandum:

D11-11-3 (Advance Rulings for Tariff Classification):
<http://www.cbsa-asfc.gc.ca/E/pub/cm/d11-11-3/README.html>

D-11-4-16 (Advance Rulings under Free Trade Agreements):
<http://www.cbsa-asfc.gc.ca/E/pub/cm/d11-4-16/README.html>

Types of Rulings:

Advance rulings on
1) tariff classification and
2) origin - rules of origin, tariff treatment and NAFTA marking requests. [Pursuant to Article 509 of the North American Free Trade Agreement (NAFTA), Article 5.8 of the Canada-Israel Free Trade Agreement (CIFTA), Article E-09 of the Canada-Chile Free Trade Agreement (CCFTA) or Article V.9 of the Canada-Costa Rica Free Trade Agreement (CCRFTA).]

Initial Ruling Request:

The advance ruling request should be delivered or sent by registered mail to the Customs Client Services office in the appropriate customs region where the importations will occur, or that serves the area where most of the importers or potential importers of the product are located.

Where the request involves goods which are subject to a regional value content, such requests must be sent directly to the Origin and Valuation Division at Headquarters. Refer to online information for the list of customs client service offices. The request should be marked "Attention: Advance Ruling Request."

Response Time:

120 days or less

Applicable Statute:

Customs Act –Sections 43.1 and 60

Applicable Regulations:

Tariff Classification Advance Rulings Regulations
Free Trade Agreement Advance Rulings Regulations
Marking of Imported Goods

Review/Appeal Process:

Advance rulings issued under Sections 43.1 of the Customs Act are subject to review under Section 60 of the Customs Act (legislative).

Decisions made under subsection 60(4) of the Customs Act can be appealed to the Canadian International Trade Tribunal (CITT) pursuant to Section 67 of the Customs Act (quasi-judicial).

Decisions rendered by the CITT under Section 67 of the Customs Act can be appealed to the Federal Court under Section 68 of the Customs Act, but only on a question of law (judicial).

Ruling Request Filing Tips:

Please refer to above mentioned online information.

Chile

Member of WTO & WCO: Yes/Yes

Customs Agency: National Customs Service of Chile
Ministry of Finance

Contact Information: International Affairs Department
Plaza Sotomayor 60, Valparaiso, Chile
Telephone: 56.32.200512
Fax: 56.32.230591
Email: fvillarroel@aduana.cl
Website: <http://www.aduana.cl>

Customs Technique Directorate
Plaza Sotomayor 60, Valparaiso, Chile
Telephone: 56.32.200540
Fax: 56.32.254031
Email: vvalenzuela@aduana.cl
Website: <http://www.aduana.cl>

Customs Legal Directorate
Plaza Sotomayor 60, Valparaiso, Chile
Telephone: 56.32.200516
Fax 56.32.254035
Email: puribe@aduana.cl
Website: <http://www.aduana.cl>

Online Information: <http://www.aduana.cl>

Types of Rulings: Country of Origin/Tariff Classification

Initial Ruling Request: The interested party should submit a request to the Customs Technique Director.

Response Time: Not applicable

Applicable Statute: Chilean Customs Ordinance (provision of appeal) and, regarding Advance Rulings of Origin, the regulation is provided for separately in each FTA (Canada, Mexico, Central America, U.S.A., and Korea).

Applicable Regulations: For the review and appeal process, the provisions are included in Title VI, Article 117 of Customs Ordinance. Regarding Classification Advance Rulings, the applicable Regulations are contained on Finance Decree N°5977.

Review/Appeal Process:

Any decision regarding tariff classification, Customs valuation and duty assessment issued by a senior customs officer of Chile Customs Service can be reviewed by a superior authority of the same Customs Administration. Also, Customs decisions can be appealed before Judicial Courts.

Ruling Request Filing Tips:

For advance rulings on tariff classification, a party shall submit a formal application request to the Customs Technique Director. Such request shall include only one article and it should be submitted with attachments including technical catalogues, brochures and reports allowing the technical identification of the goods under questioned.

The applicable fee for an advance ruling on tariff classification is approximately USD 90.

For advance rulings on origin, each FTA provides for regulations regarding application requests and issuance. Such advance regulations are free of charge and have an issuing deadline which may vary according to each Agreement.

China

Member of WTO & WCO:	Yes/Yes
Customs Agency:	General Administration of Customs of P.R. of China
Contact Information:	General Administration of Customs No.6, Jian Guo Men Nei Avenue Beijing, 100730 P.R. China Telephone: +86-10-6519-4114 Fax: +86-10-6519-4004
	Mail address of office that provides administrative reviews/appeals: Department of Policy and Legal Affairs General Administration of Customs No.6, Jian Guo Men Nei Avenue Beijing, 100730 P.R. China Telephone: +86-10-6519-5063 Fax: +86-10-6519-5575
Online Information:	www.customs.gov.cn
Types of Rulings:	Advance rulings on valuation and tariff classification
Initial Ruling Request:	Customs District where the importation of the goods will be declared
Response Time:	Valuation: 60 Days Tariff classification: No fixed time period
Applicable Statute:	Customs Law of P.R. China: Article 43 Administrative Review Law of P.R. China
Applicable Regulations:	Temporary Customs Regulation of Advanced Classification Rulings System of P.R. China Temporary Customs Regulation of Administrative Rulings of P.R. China Regulation of China Customs' Implementation of Administrative Review Law of P.R. China
Review/Appeal Process:	Where a citizen, legal person or other organization views that a Customs administrative action infringes on a party's legal rights, the party may apply to the Customs office with competent jurisdiction for administrative review within sixty days from the date of knowing such an action.

Ruling Request Filing Tips: The application of an administrative ruling shall be in writing to the General Administration of Customs of P.R. China or the Customs District office where the goods will be imported. The application should be three months before the planned import or export. The Customs administration shall make the administrative ruling within sixty days from the date of accepting the application.

The importer or exporter should request the Customs District office in writing with necessary documents (including full description of the goods and sample if needed) for classification ruling. The response time is not fixed and mainly depends on the level of complexity of the issues involved. In the application, the party should request in writing that any applicable business secrets included in the application material be kept confidential.

Hong Kong, China

Member of WTO & WCO: Yes/Yes

Customs Agency:

Customs and Excise Department,
Hong Kong Special Administrative Region

Contact Information:

Head of Customs Liaison Bureau
Customs and Excise Department
10/Floor, Rumsey Street Multi-storey Carpark Building,
Central Hong Kong
Telephone: (852) 2852 1439
Fax: (852) 2850 7952
Email: cs_liu@customs.gov.hk

Alternate Contact
Customs Liaison Bureau
Customs and Excise Department
10/Floor, Rumsey Street Multi-storey Carpark Building,
Central Hong Kong
Fax: (852) 2541 6585 or (852) 2542 1447
Email: ben_kh_ho@customs.gov.hk or
ty_leung@customs.gov.hk or
vincie_mark@customs.gov.hk

Hong Kong, China

Online Information:	http://www.customs.gov.hk
Types of Rulings:	Because Hong Kong is a tariff-free port, advance rulings system is not applicable.
Initial Ruling Request:	Not applicable
Response Time:	Not applicable
Applicable Statute:	Not applicable
Applicable Regulations:	Not applicable
Review/Appeal Process:	Not applicable
Ruling Request Filing Tips:	Not applicable

Indonesia

Member of WTO & WCO:	Yes/Yes
Customs Agency:	Directorate General of Customs and Excise Indonesia
Contact Information:	Mr. Heri Kristiono, Ph. D. Director of International Affairs Directorate General of Customs and Excise Jl. Ahmad Yani (by Pass) Jakarta 13230 Telephone: 62-21-4891053 Fax: 62-21-4891845, 62-21-4891335 Email: herik@customs.go.id Website: www.beacukai.go.id
	Mail address of office that provides advance rulings: Director of Customs Techniques Directorate General of Customs and Excise Jl. Ahmad Yani (by Pass) Jakarta 13230 Telephone: 62-21-4701737 Fax: 62-21-4897928 Website: www.beacukai.go.id
Online Information:	www.beacukai.go.id
Types of Rulings:	Valuation and tariff classification
Initial Ruling Request:	Refer to contact information above.
Response Time:	Up to 30 calendar days for valuation and tariff classification
Applicable Statute:	Not applicable
Applicable Regulations:	Customs Law no. 10 1995 Director General Decree no. 22/BC/1997 (20 March 1997) Circulation Letter no. 26/BC/2003 (15 Sept 2003)
Review/Appeal Process:	The importer should submit an appeal within 30 calendar days of receiving a request for additional payment (online system), to the Customs Service office where the goods were imported. Customs Service office will submit the appeal from the importer to the headquarters of Directorate General of Customs and Excise (to the attention of the Director of Regulation and Revenue of Customs and Excise). The disputes will be reviewed and the results will be provided to the importer within 60 calendar days. If the importer does not agree with the decision of the Director of Regulation and Revenue of Customs and Excise, an appeal may be lodged with the taxation court.

Ruling Request Filing Tips: Valuation Ruling

Applicant should fill out a form and submit a request letter for an advance ruling. The submission should include all relevant documents such as purchase orders, confirmation order, contract of sales, invoice, payment transaction documents, assist contracts, royalty agreements, trademark, license, warranty, quota, etc. All the documents will be reviewed and matched with the result of Audit.

Details of the procedure can be found at:

<http://www.beacukai.go.id/peraturan/bank/SE2603.pdf+ruling&hl=en>

Classification Ruling

Applicant should fill out a form and submits a request letter for an advance ruling. The submission should include all relevant documents such as brochures, catalog, photo, Certificate of Analysis, etc. All the documents will be reviewed to determine the classification of the goods. For chemical materials, customs may refer the matter to the customs laboratory for analysis. Details of the procedures can be found at: http://www.beacukai.go.id/library/channel.php?pageNum_library=1&totalRows_library=45&id=1&channel=104&tahun=1997&submit=++Cari++

Japan

Member of WTO & WCO:

Yes/Yes

Customs Agency:

Customs and Tariff Bureau
Ministry of Finance

Contact Information:

Office of Regional Customs Cooperation
3-1-1 Kasumigaseki, Chiyoda-ku
Tokyo, 100-8940
Telephone: 81-03-3581-3825
Fax: 81-03-5251-2123
Email: apec@mof.go.jp
Website: http://www.customs.go.jp/index_e.htm

Mail addresses of offices that provide advance rulings:

Hakodate Customs
Hakodate Kowan
Godo Chosha 24-4
Kaigan-machi
Hakodate-shi 040-8561
Telephone: 81-0138-40-4261
Fax: 81-0138-45-8872
Email: bunrui@hakodate-customs.go.jp
Website: <http://www.hakodate-customs.go.jp>

Tokyo Customs
Tokyo Kowan
Godo chosha, 2-56
Aomi Koto-ku
Tokyo 135-8615
Telephone: 03-3529-0700
Fax: 03-3599-6467
Email: info@tokyo-customs.go.jp
Website: <http://www.tokyo-customs.go.jp>

Yokohama Customs
1-1, Kaigan-dori
Naka-ku Yokohama 231-8401
Telephone: 045-212-6000
Fax: 045-201-4467
Email: kansakan@yokohama-customs.go.jp
Website: <http://www.yokohama-customs.go.jp>

Nagoya Customs
Nagoya Kowan
Godo chosha 2-3-12
Irifune Minato-ku
Nagoya 455-8535
Telephone: 052-654-4100
Fax: 052-654-4130
Email: gyomu-kannsa@nagoya-customs.go.jp
Website: <http://www.nagoya-customs.go.jp/>

Osaka Customs
Osaka Kowan
Godo Chosha 10-3,
Chikko 4-chome
Minato-ku
Osaka 552-0021
Telephone: 06-6576-3001
Fax: 06-6574-7240
Email: bunrui@osaka-customs.go.jp
Website: <http://www.osaka-customs.go.jp/html/index.html>

Kobe Customs
12-1 Shinko-cho
Chuo-ku Kobe 650-0041
Telephone: 078-333-3100
Fax: 078-333-3147
Email: bunrui@kobe-customs.go.jp
Website: <http://www.kobe-customs.go.jp>

Moji Customs
Moji Kowan
Godo Chosha 3-10
Nishi Kaigan 1-chome
Moji-ku Kita-Kyushu-shi 801-8511
Telephone: 093-332-8373
Fax: 093-332-8415
Email: kansakan@moji-customs.go.jp
Website: <http://www.moji-customs.go.jp>

Nagasaki Customs
1-36 Dejima-machi
Nagasaki-shi 850-0862
Telephone: 095-828-8619
Fax: 095-827-0580
Email: bunrui@nagasaki-customs.go.jp
Website: <http://www.nagasaki-customs.go.jp>

Okinawa Customs
4-17 Tondou-cho Naha-shi 900-0035
Telephone: 098-863-0099
Fax: 098-863-0390
Email: okibunrui@okinawa-customs.go.jp
Website: <http://www.okinawa-customs.go.jp>

Mail address of offices that provide administrative reviews/appeals:

Hakodate Customs
Hakodate Kowan Godo Chosha 24-4
Kaigan-machi Hakodate-shi 040-8561
Telephone: 0138-40-4211
Fax: 0138-43-4696
Website: <http://www.hakodate-customs.go.jp>

Tokyo Customs
Tokyo Kowan Godo chosha
2-56 Aomi Koto-ku
Tokyo 135-8615
Telephone: 03-3599-6269
Fax: 03-3599-6444
Website: <http://www.tokyo-customs.go.jp>

Yokohama Customs
1-1, Kaigan-dori Naka-ku
Yokohama 231-8401
Telephone: 045-212-6027
Fax: 045-201-4313
Website: <http://www.yokohama-customs.go.jp>

Nagoya Customs
Nagoya Kowan Godo chosha 2-3-12
Irifune Minato-ku
Nagoya 455-8535
Telephone: 052-654-4012
Fax: 052-653-2454
Website: <http://www.nagoya-customs.go.jp>

Osaka Customs
Osaka Kowan Godo Chosha 10-3
Chikko 4-chome, Minato-ku
Osaka 552-0021
Telephone: 06-6576-3093
Fax: 06-6571-7035
Website: <http://www.osaka-customs.go.jp/>

Kobe Customs
12-1 Shinko-cho Chuo-ku
Kobe 650-0041
Telephone: 078-333-3006
Fax: 078-333-3134
Website: <http://www.kobe-customs.go.jp>

Moji Customs
Moji Kowan Godo Chosha 3-10 Nishi Kaigan 1-chome
Moji-ku Kita-Kyushu-shi 801-8511
Telephone: 093-332-8304
Fax: 093-332-5336
Website: <http://www.moji-customs.go.jp>

Nagasaki Customs
1-36 Dejima-machi
Nagasaki-shi 850-0862
Telephone: 095-828-8612
Fax: 095-825-7128
Website: <http://www.nagasaki-customs.go.jp>

Okinawa Customs
4-17 Tondou-cho
Naha-shi 900-0035
Telephone: 098-868-0483
Fax: 098-862-4958
Website: <http://www.okinawa-customs.go.jp>

Online Information:	http://www.customs.go.jp/index_e.htm
Types of Rulings:	Advance Rulings on: Country of Origin, Valuation, Classification and Duty Rate, Preference Eligibility, Drawback, Etc.
Initial Ruling Request:	At the Customs clearance division in the appropriate customs office of the port of importation
Response Time:	Advance Rulings on Country of Origin and Classification: 30 days (Target Period)
Applicable Statute:	Customs Law Art. 7, Para. 3 (Rulings) Customs Law Art. 89 and 90 Administrative Appeal Law (Protests)
Applicable Regulations:	7-17, 7-18, 7-19, 7-22 of Basic Notice for Customs Law (Rulings) 89-1, 89-2, 89-3, 89-4, 89-5, 90-1 of Basic Notice for Customs Law (Protests)
Review/Appeal Process:	Statement of dissatisfaction may be filed against any disposition made by the Director-General of Customs in accordance with the provisions of the relevant laws, including the customs laws and regulations, except investigations and dispositions related to customs offenses. Protest In principle, any person who is not satisfied with any disposition taken by the Director-General of Customs may file the protest to the Director-General within two months after the disposition is made known. Appeal In principle, any person who is not satisfied with the decision made by the Director-General of Customs against the protest, may file the appeal against the Minister of Finance within one month after the decision is made known. Judicial Action In principle, any person who is not satisfied with the arbitration made by the Minister of Finance may file a law suit within three months after the arbitration is made known.
Ruling Request Filing Tips:	Fill in the application form and submit to the customs office.

Korea

Member of WTO & WCO:	Yes/Yes
Customs Agency:	Korea Customs Service Ministry of Finance and Economy
Contact Information:	Korea Customs Service (Trade Cooperation Division) Telephone: 82-42-472-2196 Fax: 82-42-481-7969 Email: kcstcd@customs.go.kr Website: www.customs.go.kr The Customs Comprehensive Counseling Center Telephone: 82-2-1577-8577 Fax: 82-2-1577-8578 Email: kcstcd@customs.go.kr Website: www.call.customs.go.kr Mail address of offices that provide advance rulings: Country of Origin Fair Trade Division Telephone: 82-42-481-7903 Fax: 82-42-481-7753 Email: kcsftd@customs.go.kr Website: www.customs.go.kr Valuation and Classification Customs Valuation and Classification Institute Telephone: 82-42-930-3600 Fax: 82-42-930-3617 Website: www.customs.go.kr Administrative Reviews & Appeals Post-Audit and Drawback Division Telephone: 82-42-481-7986, 82-42-472-2196 Fax: 82-42-481-7989 Email: kcsftd@customs.go.kr Website: www.customs.go.kr
Online Information:	www.customs.go.kr/ www.laws.customs.go.kr
Types of Rulings:	Country of Origin/Valuation/Classification
Initial Ruling Request:	Country of Origin Fair Trade Division Telephone: 82-42-481-7903 Fax: 82-42-481-7753 Email: kcsftd@customs.go.kr Website: www.customs.go.kr

Valuation and Classification

Customs Valuation and Classification Institute

Telephone: 82-42-930-3600

Fax: 82-42-930-3617

Website: www.customs.go.kr

Response Time:

Country of Origin Rulings: 60 days

Classification Rulings: 15 days

Valuation Rulings: 30 days

Applicable Statute:

Country of Origin: Customs Enforcement Decree 236-2

Classification: Customs Act Article 86,87

Valuation: Customs Act Article 37

Applicable Regulations:

Country of Origin: Notice on application of rules of origin

Classification: Notice on advanced classification rulings

Valuation: Notice on imported goods valuation

Review/Appeal Process:

Country of Origin

1) Submit an application form to the Fair Trade Division (FTD).

2) FTD will respond within 60 days.

Classification

1) Submit an advance classification ruling form to the Customs Valuation and Classification Institute (CVCI).

2) CVCI will reply within 15 days.

Valuation

1) Submit an advance valuation ruling request form to Customs Valuation and Classification Institute (CVCI).

2) CVCI will respond within 30 days.

Ruling Request Filing Tips:

A party needs to submit an advance ruling request form with related documentation to the appropriate bureau mentioned above. The applicable forms are available online at: www.customs.go.kr. Customs Service will examine your request carefully and will reply within the set period of time.

Malaysia

Member of WTO & WCO:

Yes/Yes

Customs Agency:

Royal Malaysian Customs
Ministry of Finance

Contact Information:

Mail Address of Headquarters:

Royal Malaysian Customs
Block 2G1B
Ministry of Finance Complex
Precinct 2
Federal Government Administrative Centre
62592 Putrajaya
Malaysia
Telephone: +603-8882 2100
Fax: +603-8889 5901
Email: kastam@customs.gov.my
Website: www.customs.gov.my

Mail address of office that provides advance rulings:

Royal Malaysian Customs
Technical Services Division
Level 6, Block 2G1B
Ministry of Finance Complex
Precinct 2
Federal Government Administrative Centre
62592 Putrajaya
Malaysia
Telephone: +603-8882 2123
Fax: +603-8889 5906
Email: kastam@customs.gov.my
Website: www.customs.gov.my

Mail address of office that provides administrative reviews/appeals:

Royal Malaysian Customs
Technical Services Division
Level 6, Block 2G1B
Ministry of Finance Complex
Precinct 2
Federal Government Administrative Centre
62592 Putrajaya
Malaysia
Telephone: +603-8882 2123
Fax: +603-8889 5906
Email: kastam@customs.gov.my
Website: www.customs.gov.my

Online Information:

www.customs.gov.my

Types of Rulings:	Pre-Importation Tariff Classification
Initial Ruling Request:	Technical Services Division
Response Time:	Within 90 days upon receipt of application
Applicable Statute:	Customs Act 1967
Applicable Regulations:	Section 13A Section 13B Section 143
Review/Appeal Process:	<ol style="list-style-type: none">1) Initial classification by Customs Assessment Officer [Section 13 (1)] prior to or during importation of goods.2) Pay Under Protest (PUD) by importers for the dissatisfaction on the classification by Customs Assessment Officer [Section 13A].3) Report of the PUD must be made within 30 days of the payment of duty for the Director General of Customs to make a decision on the classification [13B].4) Any dissatisfaction on the decision can be appealed to the Minister [Section 143].
Ruling Request Filing Tips:	<p>All applications for pre-importation classification are to be made on a standard application form which can be obtained from the Technical Services Division, Royal Malaysian Customs Headquarters. Full and accurate disclosure of all relevant information (as required in the application form) must be made and provided together with relevant supporting documents to avoid unnecessary delays in processing the application.</p> <p>Any appeal on pre-importation classification may be submitted to the Royal Malaysian Customs Headquarters within two weeks from the date of issue of the classification ruling. The appeal should be made in writing, giving reasonable grounds for review. Relevant documents should be provided to support the appeal.</p>

Mexico

Member of WTO & WCO:	Yes/Yes
Customs Agency:	General Customs Administration of Mexico Tax Service Administration
Contact Information:	Administration General of Customs Ave. Hidalgo #77 Modulo IV, 1st Floor 06300 Mexico City Telephone: (52)-55-91-57-33-58 Fax: (52)-55-91-57-33-59 Website: www.aduanas.gob.mx
	Mail address of office that provides advance rulings: Administration General of Legal Issues Administration General of Great Taxpayers Ave. Hidalgo #77 Modulo IV 2nd Floor 06300 Mexico City Telephone: (52)-55-91-57-28-09 Fax: (52)-55-21-47-64
	Mail address of office that provides administrative reviews: Administration General of Legal Issues Ave. Hidalgo #77 Modulo IV 2nd Floor 06300 Mexico City Telephone: (52)-55-91-57-28-09 Fax: (52)-55-21-47-64
Online Information:	www.aduanas.gob.mx
Types of Rulings:	Advance Rulings on Classification
Initial Ruling Request:	Administration General of Legal Issues Administration General of Great Taxpayers
Response Time:	Within 4 Months According to Article 48 of Mexican Customs Law
Applicable Statute:	Article 47 and 48 of Mexican Customs Law (Rulings) Article 18a of the Federal Fiscal Code Article 34 of the Federal Fiscal Code (Rulings) Article 36 of the Federal Fiscal Code (Appeal)
Review/Appeal Process:	Basically, there are two different instances for review and appeal. The first one is at the administrative level within the Tax Service Administration, specifically at the Administration General of Legal Issues. It is an independent procedure from the office responsible for the determination under review.

The other instance is a quasi-judicial review under the Central Administration of Legal Issues of the Administration General of Legal Issues. This process involves the participation of the Fiscal Attorney of the Federation authority. This process is applicable for any decisions made by the customs authorities.

Ruling Request Filing Tips:

For Advance Rulings on Classification, a party may wish to file the request to the Administration General of Legal Issues or at the Administration General of Great Taxpayers within the Tax Service Administration.

Their response time for rulings is generally two (2) months. The ruling request should contain all the required information that are stipulated in article 47 of the Mexican Customs Law and in article 18a of the Federal Fiscal Code.

In cases where a laboratory analysis is required for classification of products, customs will require and will send a sample to the designated laboratory for analysis. The laboratory analysis requires a fee of \$2458 pesos for each sample.

New Zealand

Member of WTO & WCO: Yes/Yes

Customs Agency: New Zealand Customs Service

Contact Information: **Mail Address of Headquarters:**

The Customhouse
17-21 Whitmore Street
PO Box 2218
Wellington, New Zealand
Telephone: 64-4-473-6099
Fax: 64-4-473-7370
Website: www.customs.govt.nz

Mail address of office that provides Customs rulings/valuation opinions:

The National Manager
Goods Management
Box 29
Auckland, New Zealand
Attention: Valuation & Origin section
Telephone: 64-9-359-6508
Fax: 64-9-359-6586

Mail address of office that provides administrative reviews/appeals:

Ministry of Justice Tribunals Unit
Box 5027
Wellington, New Zealand
Email: tribunals@clear.net.nz

Online Information: www.customs.govt.nz

Types of Rulings: Country of Origin/tariff classification, excise classification and eligibility for duty concession

Initial Ruling Request: New Zealand Customs Service
Box 2218
Wellington, New Zealand
Attention: National Tariff Advisory Service

Response Time: 20 working days

Applicable Statute: Section 119 Customs & Excise Act 1996 (Customs rulings)
Section 126 Customs & Excise Act 1996 (appeals from decisions)

Applicable Regulations: Regulation 72 Customs & Excise Regulations 1996 (fee payable)
Regulation 73 Customs & Excise Regulation 1996 (time for providing Customs ruling)

Review/Appeal Process:

Should an applicant be dissatisfied with a Customs ruling, or a decision to decline a Customs ruling, or a decision to amend a Customs ruling, then the applicant may within 20 working days after the date on which notice of the ruling or decision was given, appeal to a Customs Appeal Authority.

Ruling Request Filing Tips:

Applications for Customs rulings are to be made on Customs form C7. Every application must state name & address of applicant, specify the particular goods that are subject of the application, the matter on which the applicant requests a Customs ruling on, the applicant's opinion as to what the Customs ruling should be, and the application should be accompanied either by a sample of the goods and/or illustrative descriptive literature that contains all information about the goods.

A fee of \$40NZ must accompany the application. The response time for a Customs ruling is normally within 20 working days if all requisite information is provided with the application.

Any appeals to the Customs Appeal Authority must be lodged with the:

Ministry of Justice
Tribunals Unit
Box 5027

Wellington, New Zealand

Papua New Guinea

Member of WTO & WCO:	Yes/Yes
Customs Agency:	Papua New Guinea Customs Service Ministry of Finance & Treasury
Contact Information:	Mail Address of Headquarters: Internal Revenue Commission PO Box 777 Port Moresby, Papua New Guinea Telephone: 675-322 6660 Fax: 675-321 4002 Email: paul.iram@gmail.com Website: Not launched yet Mail address of office that provides advance rulings: Office of Commissioner of Customs PO Box 777 Port Moresby, Papua New Guinea Telephone: 675-322 6802 Fax: 675-321 4002 Email: jsam.irc@gmail.com Website: Not launched yet Mail address of office that provides administrative reviews/appeals: Policy & Legal Affairs Division Internal Revenue Commission PO Box 777 Port Moresby, Papua New Guinea Telephone: 675-322 6805 Fax: 675-321 7962 Email: lnablu.irc@gmail.com Website: Not launched yet
Online Information:	Currently not launched
Types of Rulings:	Initially, advance rulings mechanism will deal with Tariff Classification and Valuation of certain goods before importation.
Initial Ruling Request:	The Commissioner of Customs Internal Revenue Commission
Response Time:	15 working days is the minimum time within which Customs is required by the Act to provide rulings.

Papua New Guinea

Applicable Statute:	Section 146A to 146D of the Customs Act and Sections 177 and 178 of the said Customs Act for appeals.
Applicable Regulations:	Same as above
Review/Appeal Process:	<p>Any individual affected by a decision of the Customs can appeal the decision to the Commissioner of Customs or the Commissioner General for a review of the decision administratively.</p> <p>Currently there being no constituted body, i.e. the absence of an Administrative Review Tribunal or body, the Policy & Legal Affairs Division of the Internal Revenue Commission first deals with the matter as an appeal.</p> <p>If the appellant is still dissatisfied with the decision, he can appeal finally to a court of competent jurisdiction for determination. This will soon change with the introduction of new appeal mechanism and procedures as part of the Revised Kyoto Pathfinder.</p>
Ruling Request Filing Tips:	<p>A person wanting to request for a customs ruling should write to the Commissioner of Customs on the prescribed form with the application fee of K50.00 (subject to change).</p> <p>The application will be screened by the classification section and filed accordingly. Information to be supplied by the applicant should include a full description of the good, composition of the good and use of the good. This information is required for all rulings. The applicant should also give their opinion of where they think the good should be classified. The applicant should also supply their full contact details and addresses.</p>

Peru

Member of WTO & WCO:	Yes/Yes
Customs Agency:	National Superintendent of Customs National Superintendent of Tax Administration
Contact Information:	Customs Legal Management Legal Advisory Av. Gamarra No. 680 Chucuito – Callao – Peru Telephone: (511) 429 16 33 Fax: (511) 465 94 89 Nomenclature Division National Intendance of Customs Technique Av. Gamarra No. 680 Chucuito – Callao – Peru Telephone: (511) 465 69 08 Ext. 2317, 2426 Fax : (511) 429 94 20 Email: elombardi@aduanet.gob.pe Website: www.sunat.gob.pe Tax Court Av. Díez Canseco No. 258 Lima 18 – Peru Fax: (511) 446 96 96 Email: TribunalFiscal@mef.gob.pe Website: http://tribunalfiscal.pe
Online Information:	http://www.sunat.gob.pe http://tribunalfiscal.pe
Types of Rulings:	Advance Rulings on classification Tariff Classification Rulings Claims
Initial Ruling Request:	Nomenclature Division (Tariff Classification Rulings)
Response Time:	30/120 days (Tariff Classification Rulings) Up to 6 months (Claims)
Applicable Statute:	INTA-PE.00.09 (Tariff Classification) http://www.sunat.gob.pe/legislacion/procedim/despacho/procAsociados/index.html Art. 111 of General Customs Law (Claims) Art. 142 of Tax Code (Claims) http://correo.aduanet.gob.pe/modulos/DocCalidad.nsf/Documentos%20Externos?OpenView
Applicable Regulations:	General Customs Law (www.sunat.gob.pe) Tax Code (www.sunat.gob.pe) Political Constitution (www.congreso.gob.pe)

Review/Appeal Process:

Claims filed at the port are resolved in the Controversy Department.

Rulings issued by the Customs Administration can be appealed to the Tax Court according to Art. 143 of the Tax Code.

Rulings issued by the Tax Court that are final can be liable to objection through the action under administrative law and solved by Judicial Power.

Advance Ruling on Tariff Classification must be appealed within six (6) months.
(RIN 000 ADT/2002-000832 - 13/05.2002)

Ruling Request Filing Tips:

For advance rulings on tariff classification, users should file the request to the Nomenclature Division – National Superintendent of Customs Technique in Callao. This request is free of charge and the format can be found online at: www.sunat.gob.pe (Solicitud-clasificacion).

Ruling request involving laboratory analysis of samples may require more time.

Depending on the complexity of the subject goods, time required for issuing an advance ruling may vary from 30 to 120 days.

An advance ruling on classification can be appealed to the Tax Court.

For more information, see:

<http://www.sunat.gob.pe/legislacion/procedim/despacho/procAsociados/index.html>

In the case of claims, they are filed at the port where the goods entered and liquidated or where the administrative act was generated. The party has twenty (20) working days counting from the next working day of notice to file the claim. If the claim is denied by the administration, the party has fifteen (15) working days from the next working day of notice to appeal. The appeal is adjudicated by the Tax Court within six (6) months.

Rulings issued by the Tax Court that are final can be liable to objection through the action under administrative law and solved by Judicial Power.

Philippines

Member of WTO & WCO:	Yes/Yes
Customs Agency:	Bureau of Customs
Contact Information:	Office of the Commissioner Bureau of Customs Port Area, Manila Philippines Telephone: (632) 527 4537/526 6361 Fax: (632) 526 6355
Online Information:	http://www.customs.gov.ph
Types of Rulings:	Protest of administrative action, liquidation of imports
Response Time:	Within fifteen (15) days from payment of the assessed duties and taxes
Applicable Statute:	Section 2308 of the Tariff and Customs Code of the Philippines, as amended
Applicable Regulations:	Customs Administrative Order (CAO) 2-001
Review/Appeal Process:	Procedure on Review/Appeal of Protest Cases: 1) The protest should be first filed with the Commissioner of Customs. 2) The Commissioner of Customs' decisions can be appealed to the Secretary of Finance. 3) The Secretary of Finance's decision can be appealed to the Court of Tax Appeals; and 4) The Court of Tax Appeals' decision can be judicially reviewed by the Supreme Court.
Ruling Request Filing Tips:	1) File the Protest on time. 2) Submit documentary evidence supporting the claim. 3) Present witnesses to substantiate the evidences.

Member of WTO/WCO:	No/Yes
Customs Agency:	Federal Customs Service Ministry for Economic Development and Trade
Contact Info:	11/5, Novozavodskaya str. Moscow, Russia 121087 Telephone: +7-095-449-8383 Fax: +7-095-449-7028 Email: ossdz@rambler.ru Website: www.customs.ru
Types of Rulings:	Advance Rulings on classification, valuation, country of origin, customs duties, etc. Appeals Further Review – administrative and judicial proceedings
Response time:	Advance rulings – 90 days Appeals – 1 month, can be extended for 2 additional months Further Review – response time differs depending on the appellate body
Applicable Regulations:	FCC decree No. 920 of 22 August, 2003 Art. 41, 44 of the Russian Customs Code
Review/Appeal Process:	Further review can be requested either upon denial of the appeal, or independently. A complaint can be filed with one of the following bodies: (i) court of general jurisdiction, (ii) arbitration court, (iii) Constitutional Court of the Russian Federation, or (iv) Office of the Prosecutor General of the Russian Federation.
Ruling Request Filing Tips:	<ol style="list-style-type: none"> 1) Apply by requesting an advance ruling in writing with all the pertinent information and supporting documents. 2) The customs service will review the application. 3) The customs service will then issue its conclusion.

Singapore

Member of WTO & WCO:	Yes/Yes
Customs Agency:	Singapore Customs Ministry of Finance
Contact Information:	Mail Address of Headquarters: 55 Newton Road #10-01 Revenue House Singapore 307987 Telephone: (65) 6355 2000 Fax: (65) 6250 8663 Email: Customs_International@customs.gov.sg Website: http://www.customs.gov.sg/ Mail address of office that provides advance rulings: Documentation Specialists Branch 55 Newton Road #07-01 Revenue House Singapore 307987 Telephone: (65) 6355 2000 Fax: (65) 6250 9606 Email: Customs_Documentation_Specialists@customs.gov.sg Website: http://www.customs.gov.sg/ Mail address of office that provides administrative reviews/appeals: Singapore Customs 55 Newton Road #10-01 Revenue House Singapore 307987 Telephone: (65) 6355 2000 Fax: (65) 6250 8663 Email: Customs_Feedback@customs.gov.sg Website: http://www.customs.gov.sg/
Online Information:	http://www.customs.gov.sg/
Types of Rulings:	Advance Rulings on preference eligibility, classification, country of origin, and/or valuation; and Tariff Classification Rulings and Valuation Rulings
Initial Ruling Request:	Documentation Specialists Branch 55 Newton Road #07-01 Revenue House Singapore 307987
Response Time:	Advance Rulings – 30/120 days upon receipt of all information. (The response time differs for different FTAs depending on the timelines stipulated in the Agreements.) Tariff Classification Rulings and Valuation Rulings – The response time may vary depending on the complexity of the matter and the availability of all necessary information.

Applicable Statute:	Customs Act
Applicable Regulations:	Not applicable
Review/Appeal Process:	A party may file to have Singapore Customs reconsider a ruling. Depending on the nature of the rulings, a party may also appeal to the Ministry of Finance or the High Court when appropriate.
Ruling Request Filing Tips:	<p>For advance rulings under JSEPA, a party may file the request to Documentation Specialists Branch. A copy of the application form is downloadable from our website: www.customs.gov.sg</p> <p>The advance ruling will be issued within 30 days of receipt of all necessary documents for the advance ruling.</p> <p>For advance rulings under the US-Singapore Free Trade Agreement, a party may file the request to Documentation Specialists Branch in writing. The advance ruling will be issued within 120 days after obtaining all necessary information.</p> <p>For classification ruling, a party may file the request to Documentation Specialists Branch. A copy of the application for classification of goods is downloadable from our website: www.customs.gov.sg</p> <p>For valuation ruling, a party may file the request to Documentation Specialists Branch in writing.</p>

Chinese Taipei

Member of WTO & WCO: Yes/No

Customs Agency:

Directorate General of Customs
Department of Tariffs
No.13, Tacheng St.,
Taipei City, 10341, Taiwan
Telephone: 886-2-2550-5500
Fax: 886-2-2550-7642

Online Information:

<http://www.customs.gov.tw>
<http://eweb.customs.gov.tw>

Types of Rulings:

Advance Rulings on Tariffs
Tariff Classification Rulings

Response Time:

30/120 days

Applicable Statute:

Article 21 of the Customs Act

Applicable Regulations:

Article 21 of the Customs Act

Review/Appeal Process:

Should the tariff classification ruled by Customs Office of the port of importation is not satisfactory to the importer after goods have been cleared and released, a request for review can be filed in accordance with Article 45 of Customs Law.

Ruling Request Filing Tips:

With adequate documentation and information, importers may apply to the district Customs Office for an advance tariff ruling before importation.

Each application for a ruling should be limited to only one commodity.

If the importer needs an expedited tariff ruling, please indicate desired date of response and your specific reasons for such a request in the application form.

Member of WTO & WCO:	Yes/Yes
Customs Agency:	The Customs Department The Ministry of Finance
Contact Information:	The Customs Department 1 Sunthornkosa Road, Khlongtoey, Bangkok, 10110 Thailand Telephone: (66) 2-249-0431-40 Fax: (66) 2-671-7895
Online Information:	http://www.customs.go.th
Types of Rulings:	Classification Ruling
Initial Ruling Request:	The Customs Standard Tariff Division, Customs Tariff Group
Response Time:	30 Days
Applicable Statute:	Customs Act and the Customs Tariff Decree
Applicable Regulations:	Code of Customs Regulations
Appeal Process:	<ol style="list-style-type: none">1) First, the application form with related documents should be lodged with the Customs Standard Procedures and Valuation Bureau, a customs house or a regional customs house.2) Customs will verify and approve of the right to appeal;3) The appeal will be considered by the Appeal Committee;4) The Committee will make a decision;5) The Committee will draft the decision;6) Customs will notifying the appellant of the Ruling;7) If appropriate, refund any the guarantee. If the appellant does not agree, he can appeal the ruling to the court within 30 days from the date of receiving the ruling of appeal.
Ruling Request Filing Tips:	Not applicable

The United States

Member of WTO & WCO: Yes/Yes

Customs Agency: Bureau of Customs and Border Protection,
U.S. Department of Homeland Security

Contact Information: Office of Regulations & Rulings
1300 Pennsylvania Ave, NW
Mint Annex
Washington, DC 20229
Telephone: 202-572-8700
Fax: 202-572-8799

National Commodity Specialist Division
U.S. Customs Service
One Penn Plaza, 10th Floor
New York, NY 10119
Telephone: 646-733-3000
Fax: 646-733-3250

Online Information: <http://www.customs.gov>
<http://rulings.customs.gov>

Types of Rulings: Advance Rulings on classification, marking, valuation, entry,
etc.; Tariff Classification Rulings; Protests/Further Review

Response Time: 30/90 days

Applicable Statute: 19 U.S.C. §§ 1514-15

Applicable Regulations: 19 C.F.R. § 174 (Protests)
19 C.F.R. § 177 (Rulings)

Review/Appeal Process: Protests filed at the port pursuant to 19 U.S.C. § 1514 can
be further reviewed at Customs Headquarters (Office of
Regulations & Rulings), pursuant to 19 U.S.C. § 1515 (19
CFR § 177).

Protests which are denied can be appealed to the U.S.
Court of International Trade in New York. For the Court's
jurisdiction, see 28 U.S.C. §§ 1581-1585.

Rulings letters cannot generally be appealed. However, a
party can file to have Customs headquarters reconsider a
field office ruling in limited circumstances, pursuant to 19
CFR §177.11.

The United States

Ruling Request Filing Tips: For advance rulings on matters that are not too complex, a party may wish to file the request to the National Commodity Specialist Division in New York. Their turn around time for rulings is generally 30 days. However, if novel or complex issues are involved, a party should file the request with the Office of Regulations & Rulings at Customs Headquarters. The turn around time is generally 90 days for advance rulings. But, it may take longer if the facts or the issues are complex or policy sensitive. Therefore, a party should plan accordingly. The ruling request should contain all the required information that are stipulated in 19 CFR § 177.2. If the information is insufficient, Customs may issue an information letter instead, which is not binding. If the issues are complex, it is in the interest of the party to consult a customs attorney. Furthermore, if more than one product or issues are contained in a ruling, more time may be required. One should keep the issue clear and provide as many concrete facts as possible. Confidential business information should be bracketed and indicated as exempt from the Freedom of Information Act (FOIA).

As for protests, they are initially filed at the port where the goods were entered and liquidated. The party has 90 days after liquidation of the entries to file the protest. If the protest is denied by the port, the party has 6 months to file an action at the U.S. Court of International Trade. Furthermore, a party has the right to petition the Office of Regulations & Rulings at headquarters to set aside the denial of further review or void the denial of a protest. However, these petitions are rare. See 19 U.S.C. §§ 1515 (c)-(d). When filing a protest and an application for further review, the protestant should not assume that all the relevant documents will be forwarded by the port to the Office of Regulations and Rulings. Also, subject to 19 CFR § 174.28, additional arguments and evidence may be submitted. However, such additional information, if submitted to the Office of Regulations and Rulings should be submitted as soon as possible.

Viet Nam

Member of WTO & WCO:

No/Yes

Customs Agency:

General Department of Vietnam Customs
Ministry of Finance

Contact Information:

General Department of Vietnam Customs
162 Nguyen Van Cu, Long Bien, Ha Noi, Viet Nam
Telephone: 84 4 8725911
Fax: 84 4 8731503
Email: phtonghop@hn.vnn.vn
Website: <http://www.customs.gov.vn/>

Customs procedures, origin, classification, intellectual property rights:

Customs Supervision and Control Department
Fax: 84 4 8725909

Valuation matters:

Duty Collection and Examination Department
Fax: 84 4 8725919

Administration Reviews/ Appeals:

Legal Department
Fax: 84 4 8730665

Online Information:

<http://www.customs.gov.vn/>

Types of Rulings:

Not applicable

Applicable Statute:

Country of Origin:

Law on Customs by National Assembly in 2001
Laws on Amendment and Supplementation of Some Articles of the Customs Laws in 2005
Circular 01/1999/TT-BTM dated 5 January 1999 by Ministry of Trade
Inter ministerial circular 22/2001/TTLT-BTM-TCHQ dated 02 October 2001
Decision 1375/1999/QD-BTM dated 23 November 1999 by Ministry of Trade
Decision 1727/2003/QD-BTM dated 12 December 2003 by Minister of Trade
Decision 0865/2004/QD-BTM dated 29 June 2004 by Minister of Trade
Decision 1420/2004/QD-BTM dated 4 October 2004 by Minister of Trade
Decision 0151/2005/QD-BTM dated 27 January 2005 by Minister of Trade

Classification:

Law on Customs by National Assembly in 2001
Laws on Amendment and Supplementation of Some
Articles of the Customs Laws in 2005
Decree 06/ND-CP dated 22 Jan 2003 by the Government
Circular 85/2003/TT-BTC by the Ministry of Finance
Decision 82/2003/QĐ-BTC by the Ministry of Finance

Valuation:

Law on Customs by National Assembly in 2001
Laws on Amendment and Supplementation of Some
Articles of the Customs Laws in 2005
Decree No 60/2002/ND-CP of June 06, 2002 by the
Government
Circular No 118/2003/TT/BTC of December 08, 2003 by the
Ministry of Finance
Circular No 87/2004/TT/BTC of August 31, 2004 by the
Ministry of Finance

Applicable Regulations:

Country of Origin: Notice on application of rules of origin
Classification: Notice on classification rulings
Valuation: Notice on imported goods valuation

Review/Appeal Process:

Appeal and Denouncement revised Laws issued on 15 June
2004 by the National Assembly
Decree 35/2005/ND-CP by the Government
Decree 138/2004/ND-CP by the Government
Circular 14/2005/TT-BTC by Ministry of Finance

APEC Trade Facilitation Checklist

APEC Economies	MEMBERSHIP		RULINGS/REVIEW					DATA TRANSMISSION/PAYMENT		
	WTO Member	WCO Member	Provide Advance Customs Rulings	Internet Publication of Rulings	Administrative Review of Customs Actions	Judicial Review of Customs Actions	Internet Publication of Customs Laws and Regulations	Electronic Interface for Customs Data Submission	Electronic Payment of Customs Duties and Fees	Single Window for Data Submission
Australia	Y	Y	Y ¹	Y	Y	Y	N	Y	Y	N
Brunei Darussalam	Y	Y	Y	N	Y	Y	N	N	N	N
Canada	Y	Y	Y	N	Y	Y	Y	Y	N	Y
Chile	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y ³
China	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Hong Kong, China	Y	Y	N	N	Y	Y	Y	Y ⁴	Y	N
Indonesia	Y	Y	Y	N	Y	Y	Y	Y	Y	N
Japan	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Korea	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Malaysia	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Mexico	Y	Y	Y	Y	Y	N	Y	Y	N	N
New Zealand	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Papua New Guinea	Y	Y	Y	N	Y	Y	N	Y	N	N
Peru	Y	Y	Y	Y ⁷	Y	Y	Y	Y	Y	N
Philippines	Y	Y	N	Y ⁸	Y	N	Y ⁹	Y	Y	Y
Russia	N	Y	Y	Y	Y	Y	Y	Y	Y	N
Singapore	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Chinese Taipei	Y	N	Y	Y	Y	Y	Y	Y	Y	N
Thailand	Y	Y	Y	N	Y	Y	Y	Y	Y	N
The United States	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Viet Nam	N	Y	N	N	Y	Y	Y	Y	N	N

1 Tariff Advice Precidents only

2 Except under U.S. – Thailand FTA

3 In process

4 Does not include manifest information for land transport other than train.

5 Not applicable to air cargo

APEC Trade Facilitation Checklist

APEC Economies	EXPEDITING MEASURES							
	Post-Clearance Payment of Customs Duties and Fees	Post-Clearance Document Audit	Pre-Arrival Shipment Data Submission	De Minimis Shipment Provision	In-Transit Bonds Accepted	ATA Carnets Accepted	Risk-Assessment Method of Inspections	
Australia	N	Y	Y	N ⁴	N	Y	Y	
Brunei Darussalam	N	N	Y	N	N	N	Y	
Canada	Y	Y	Y	Y	Y	Y	Y	
Chile	N	Y	Y	N	N/A	Y	Y	
China	Y	Y	Y	Y	Y	Y	Y	
Hong Kong, China	Y ⁵	N	Y	N/A	N/A	Y	Y	
Indonesia	Y	Y	Y	Y ⁶	N	Y	Y	
Japan	Y	Y	Y	Y	Y	Y	Y	
Korea	Y	Y	Y	Y	Y	Y	Y	
Malaysia	Y	Y	Y	Y	Y	Y	Y	
Mexico	N	Y	Y	N	N	N	Y	
New Zealand	Y	Y	Y	Y	Y	Y	Y	
Papua New Guinea	N	Y	Y	Y	Y	Y	Y	
Peru	N	Y	Y	Y	Y	N	Y	
Philippines	Y	Y	Y	Y	Y	Y	Y	
Russia	Y	Y	Y	N	N	Y	Y	
Singapore	N	Y	Y	Y	Y	Y	Y	
Chinese Taipei	Y	Y	Y	Y	N	Y	Y	
Thailand	N	Y	Y	N	Y	Y	Y	
The United States	Y	Y	Y	Y	Y	Y	Y	
Viet Nam	Y	Y	Y	Y	N	N	Y	

⁶ For express consignment

⁷ Tariff classification

⁸ To be operational in September 2005

⁹ To be operational in September 2005

APEC Trade Facilitation Checklist

Average Customs Clearance Time – Air Cargo	
Australia	Within 3 hours for screening, ¹ Complete examination of goods (where required) within 1 working day.
Brunei Darussalam	Within 1 working day
Canada	2 hours for paper documentation 45 minutes for electronic filings
Chile	24 hour maximum
China	Not measured
Hong Kong, China	Within 80 minutes if selected for examination ³
Indonesia	Standard Imports: Green Lane-7:22 hrs, Red Channel-94:45 hrs Imports Requiring Review: Green Lane-14:27 hrs, Red Channel-126:10 hrs
Japan	.4 hours from declaration to approval
Korea	3 days ⁵
Malaysia	30 minutes – 1 hour
Mexico	30 – 60 minutes
New Zealand	Less than 60 minutes
Papua New Guinea	2 hours
Peru	12 hours
Philippines	1/2 day
Russia	3 days
Chinese Taipei	.26 hours
Singapore	10 minutes (on average)
Thailand	7 hours
The United States	8 – 12 hours
Viet Nam	3 days

1 "Screens" means to reply to carrier of goods advising if impediments or additional requirements apply.

2 "Screens" means to reply to carrier of goods advising if impediments or additional requirements apply.

3 The Customs clearance process is instant and the cargo is immediately released unless the consignment is being selected for examination.

APEC Trade Facilitation Checklist

Average Customs Clearance Time – Ocean Containers

Australia	Within 24 hours for screening. ² Complete examination of goods (where required) within 2 working days.
Brunei Darussalam	Within 1 working day
Canada	2 hours for paper documentation 45 minutes for electronic filings
Chile	24 hour maximum
China	Not measured
Hong Kong, China	Within 3 working days if selected for examination ⁴
Indonesia	Standard Imports: Green Lane- :33 hrs, Red Channel-77:28 hrs Imports Requiring Review: Green Lane-21:59 hrs, Red Channel-100:43 hrs
Japan	4.3 hours for all sea cargoes
Korea	8 days ⁶
Malaysia	1 hour
Mexico	3 hours
New Zealand	Less than 60 minutes
Papua New Guinea	72 hours
Peru	16 hours
Philippines	2-3 days
Russia	3 days
Singapore	10 minutes (on average)
Chinese Taipei	1.86 hours
Thailand	7 hours
The United States	Not applicable
Viet Nam	7 days

4 The Customs clearance process is instant and the cargo is immediately released unless the consignment is being selected for examination.

5 KCS measures cargo clearance time from entry to release using the EDI system.

6 KCS measures cargo clearance time from entry to release using the EDI system.

迅速 [fast]

可靠 [reliable]

積極 [proactive]

精通 [knowledgeable]

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