

**COMMUNICATION FROM AUSTRALIA, CANADA AND THE UNITED STATES**

The following communication, dated 1 July 2006, is being circulated at the request of the Delegations of Australia, Canada and the United States.

**DRAFT TEXT ON ADVANCE RULINGS**

Advance Rulings

1. A Member shall issue an advance ruling in a time bound manner to an applicant submitting a written request which contains all necessary information.
2. An advance ruling applies in respect of the applicant for a reasonable period of time after its issuance, unless:
  - (i) the facts or circumstances supporting the original ruling have changed, and
  - (ii) the Member notifies the applicant in writing of any revocation or modification of the ruling.
3. A Member shall publish, at a minimum:
  - (i) the time period by which it will issue an advance ruling,
  - (ii) the length of time for which the advance ruling is valid, and
  - (iii) what information is necessary from the applicant to issue an advance ruling.<sup>1</sup>
4. A Member shall provide, upon the request of the applicant, for a review by the issuing authority of the advance ruling or the decision to revoke or modify the advance ruling.<sup>2</sup>
5. A Member shall endeavour to make available information on advance rulings which are considered to set a wider precedent applicable to other traders, taking into account the need to protect commercially confidential information.

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<sup>1</sup> *Note to the reader:* This language may be dropped from the proposed article should it be adequately covered by the Article on publication and availability of information.

<sup>2</sup> *Note to the reader:* This provision may be dropped from the proposed article should it be adequately addressed in the context of the current proposals designed to clarify appeal and review procedures under Article X, which also include an initial right to review within the issuing authority.

Definitions

An **advance ruling** is a determination of a Member, provided in writing to an applicant, of the tariff classification [other subject matter such as customs valuation, duty drawback] of a good for customs purposes, prior to the commencement of trade in the good concerned.

An **applicant** is an importer, exporter or producer, **or a representative of an importer, exporter or producer.**

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