

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

Revision

The following communication, dated 1 July 2009, is being circulated at the request of the Delegations of Australia, Canada, Turkey and the United States.

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**DRAFT TEXT ON ADVANCE RULINGS**

Advance Rulings

1. A Member shall, in a time bound manner, issue an advance ruling to an applicant submitting a written request which contains all necessary information. A Member that declines to issue an advance ruling shall promptly notify the applicant in writing, setting out the relevant facts and the basis for its decision.
2. A Member shall apply an advance ruling for a reasonable period of time after its issuance, unless the facts or circumstances supporting the original ruling have changed. Where a Member revokes or modifies a ruling it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision.
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) the requirements for the application for an advance ruling, including the information to be provided and the format.<sup>1</sup>
4. A Member shall provide, upon the request of the applicant, an administrative review by the issuing authority of the advance ruling or the decision to revoke or modify the advance ruling.<sup>2</sup>

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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.

5. A Member shall endeavour to make available information on advance rulings which it considers to be of significant interest to other traders, taking into account the need to protect commercially confidential information.

### Definitions

An **advance ruling** is a written decision made by a Member that is provided to an applicant prior to the importation of the good concerned into its territory that sets forth the treatment the Member shall provide the good in connection with an importation covered by the application, with regard to:

*[NOTE: The co-sponsors have bracketed several items which might be included in the scope of this proposal in recognition of the interest of Members in discussing the issue further.]*

*(a) the good's tariff classification;*

*[(b) the appropriate method, and the application of the method, to be used for determining the customs value under a particular set of facts ;*

*(c) the application of the Member's requirements for duty drawback, deferral, or other relief from customs duties;*

*(d) the application of the Member's requirements for quotas, including tariff quotas].]*

*[NOTE: advance rulings on the good's country of origin are already provided for in the Agreement on Rules of Origin]*

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

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