

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

The following communication, dated 16 February 2006, is being circulated at the request of the Delegations of Australia, Canada, and the United States.

**COMMON ELEMENTS OF ADVANCE RULINGS**

1. We submit for consideration a summary of common elements of existing proposals for a commitment to provide advance rulings.<sup>1</sup> We also identify elements that will require greater specification, with suggestions for advancing the discussions.

- An advance ruling is issued in writing, in a time-bound manner after receipt of the ruling request, provided all elements necessary have been submitted.
- An advance ruling is issued to a person with justifiable cause (i.e., an exporter, importer or producer) that has made written request accompanied by relevant factual and supporting material.
- An advance ruling applicant may withdraw or amend its request prior to being issued a ruling.
- An advance ruling is valid for at least a specified time, provided the relevant facts and conditions remain the same, or until such time a ruling is modified or revoked by the issuing authority.
- An advance ruling recipient is provided written notification of a modification or revocation, and reasons for it, and has access to a review or appeal process.
- Appropriate treatment is provided for confidential information.

A. ELEMENTS IDENTIFIED FOR FURTHER ADDRESSING

- Scope of Advance Rulings: subject matter for advance rulings (e.g., tariff classification, valuation, duty drawbacks, other matters)
- Transparency of Advance Rulings: (e.g. public availability, access by other administrations)

---

<sup>1</sup> Japan (TN/TF/W/8), Canada and Australia (TN/TF/W/9), Chinese Taipei (TN/TF/W/10), United States (TN/TF/W/12), Singapore (TN/TF/W/38), Turkey (TN/TF/W/45), Australia (TN/TF/W/66), Chile (TN/TF/W/90).

- Special and Differential treatment, including potential:
    - Deferred implementation of commitments.
    - Temporary partial application of commitments.
    - Specific exemptions for part of commitments.
    - Implementation through recognition of rulings by delegated authority (i.e. regional and international organizations).
  
  - Technical Assistance:
    - Assess situation; identify individual specific needs and priorities
      - (e.g., developing administrative process, regulations and laws; training customs officers, etc.)
-