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.\(^1\) 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)

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\(^1\) 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.)