RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL* ON THE INTRODUCTION OF PROGRAMMES FOR BINDING PRE-ENTRY CLASSIFICATION INFORMATION

(18 June 1996)

THE CUSTOMS CO-OPERATION COUNCIL,

NOTING that the Harmonized System has been widely adopted by countries and Customs or Economic Unions,

NOTING that many Customs administrations have implemented or intend to implement programmes for binding pre-entry classification information on the basis of the Harmonized System,

RECOGNIZING the benefits of programmes for binding pre-entry classification information in facilitating international trade, in particular, by ensuring certainty and predictability in the application of the Harmonized System,

RECOGNIZING that such programmes are useful for promoting uniform classification in the Harmonized System,

TAKING ACCOUNT of the advisability of replacing, by a Recommendation, the Council Resolution of 25 June 1991 on the introduction of pre-entry classification information programmes,

RECOMMENDS that Members and Contracting Parties to the Harmonized System Convention take all appropriate action to introduce programmes for binding pre-entry classification information, as soon as possible, while respecting the basic principles set out in the Annex hereto, and

REQUESTS Members and Contracting Parties to the Harmonized System Convention to notify the Secretary General of their acceptance of this Recommendation and of the date of its application. The Secretary General will transmit this information to Members and to Contracting Parties to the Harmonized System Convention.

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ANNEX

Basic principles of programmes for binding pre-entry classification information

1 Any person may make a request in writing to a duly designated authority for binding information on the classification of goods in the HS-based nomenclature in respect of an actually envisaged import or export operation. The request shall contain, in particular, a full description of the goods as well as any necessary additional details to enable their identification (brochures, samples, etc.) so that the authority is able to classify them.

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2. The information shall be communicated in writing to the applicant as soon as possible.

3. The information thus communicated is binding, in accordance with the terms set out therein, on the Customs authorities as against the holder of such information in respect of the tariff classification of goods in the country or Customs territory to which the issuing authority belongs, for at least one year from the date of issue, subject to paragraph 4 or 5.

4. The information may be annulled if it was given on the basis of incorrect or incomplete details provided by the applicant.

5. The information ceases to be valid (i) where it becomes incompatible with new tariff measures or judicial decisions taken by the national authority or by the Customs or Economic Union concerned or (ii) where the holder of such information is notified in writing of its withdrawal, revocation or amendment because of, for example, further details that have been obtained and which affect such information.

6. A period of grace may be provided under this programme with respect to paragraph 5.

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