

## GENERAL

1. Ever since the Customs Co-operation Council was set up, Recommendations have been regarded as providing one of the best practical ways of securing the highest possible degree of harmony and uniformity in Customs systems.

2. The Recommendation on matters of Customs Technique are mainly intended :

- (i) to promote co-operation between Customs administrations;
- (ii) to standardize Members' practices as regards waiving, repayment or remission of Customs duties;
- (iii) to facilitate the international transport of goods, and travel and tourism;
- (iv) to facilitate and expedite the implementation of certain international conventions;
- (v) to simplify and harmonize Customs documents;
- (vi) to ensure that adequate legal remedies are available to the tax payer.

3. It was decided, at the Council's 21st Session, that "Recommendations lending themselves to such action should be brought to the knowledge of non-Member countries" through the United Nations Regional Economic Commissions.

4. At its 131st/132nd Sessions, the Permanent Technical Committee agreed that Customs Technique Recommendations should comply with the following principles :

- (a) Customs Technique Recommendations should not be put on an equal footing with treaties within the meaning of the Vienna Convention on the law of treaties.
- (b) Where a Recommendation contains more than one basic idea, each should be the subject of separate paragraph, a "RECOMMENDS" or an Annex.
- (c) If necessary, Recommendations should specify towards whom an obligation is being assumed.
- (d) With regard to successive Recommendations dealing with the same subject, it is necessary to reconsider, in each case, whether or not the new Recommendation should incorporate the substance of the earlier version.
- (e) It is for the Council to decide, on the basis of proposals made by the competent Committee, whether an existing Recommendation should be retained when a new Recommendation on the same subject has been accepted.
- (f) The conditions of application of a Recommendation are a matter for the State of Customs or Economic Unions accepting it, on the understanding that the party concerned is implicitly committed to implementing, insofar as possible, the provisions it has accepted. In any event, a State or Customs or Economic Union should not accept a Recommendation if unwilling to implement its main objectives.

5. At its 77th/78th Sessions, the Council adopted the Permanent Technical Committee's proposal for expanding the audience for Customs Technique Recommendations by making it possible for Council Members and non-Members of the Council as well as for Customs or Economic Unions to accept those Recommendations.