

# **WORLD TRADE ORGANIZATION**

**TN/TF/W/136/Rev.2**  
28 November 2008

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**Negotiating Group on Trade Facilitation**

Original: English

## **COMMUNICATION FROM CANADA AND SWITZERLAND**

### Revision

The following communication, dated 27 November 2008, is being circulated at the request of the Delegations of Canada and Switzerland.

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### **SEPARATION OF RELEASE FROM FINAL DETERMINATION AND PAYMENT OF CUSTOMS DUTIES, TAXES AND FEES**

1. Each Member shall adopt or maintain procedures authorizing an importer to remove goods from customs' control prior to the final determination and payment of customs duties, taxes and fees when these are not determined at or prior to arrival.
  2. A Member may request sufficient guarantee in the form of a surety, a deposit or some other appropriate instrument for this purpose. The guarantee shall be limited to an amount calculated to ensure compliance with a Member's requirements for customs duties, taxes and fees, and shall not represent an indirect protection to domestic products or a taxation of imports for fiscal purposes. Once the Member has determined that these requirements have been satisfied, the guarantee for the goods shall be discharged without delay.
  3. A Member may detain and examine goods in a manner not otherwise inconsistent with the Member's WTO rights and obligations.
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