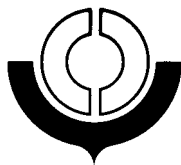


KYOTO CONVENTION

GENERAL ANNEX GUIDELINES

Chapter 9

INFORMATION, DECISIONS AND RULINGS SUPPLIED BY CUSTOMS



WORLD CUSTOMS ORGANIZATION

Table of contents

1. Introduction.....	3
2. Information of General application	3
2.1. Quality of information.....	4
2.2. Clarity of information.....	4
2.3. Trade consultation	4
2.4. Exhibitions	5
2.5. Enquiry offices.....	5
2.6. The Customs tariff	5
2.7. Liability for information provided	6
2.8. Updated information	6
2.9. Setting standards.....	6
3. Specific information, decisions and binding rulings	7
3.1. Types of information and decisions	8
3.2. Supplementary information.....	8
3.3. Freedom of information	9
3.4. Confidentiality	9
3.5. Charging.....	10
3.6. Appeals against decisions	10
3.7. Binding rulings.....	10
3.8. Sampling of goods.....	11
3.9. Notification of binding rulings.....	11
3.10. Time-limits for validity of rulings.....	11
3.11. Use of binding rulings	11
3.12. Annulment of binding ruling	11
4. Appendix I -	18
5. Appendix II -	18

1. Introduction

The availability of information on Customs matters to interested persons is one of the key elements of trade facilitation. This information, which must be furnished by Customs, may be general or specific. Persons often need specific information about a particular operation they intend to carry out. Sometimes the decision whether or not to proceed with the operation may depend upon the information supplied by the Customs. When such information is requested, it is the responsibility of the Customs to provide it completely and accurately and as soon as possible.

This Chapter applies only to information supplied by the Customs and relates to information of general application, information of a specific nature, and to the particular procedure by which persons may obtain tariff classification information which is binding upon the Customs. These Guidelines also contain examples of methods of application by some administrations. These are found in Appendix II to this document.

2. Information of general application

Standard 9.1

The Customs shall ensure that all relevant information of general application pertaining to Customs law is readily available to any interested person.

The first provision (Standard 9.1) stipulates that the Customs must ensure that relevant information of general application is readily made available to all interested parties. The interested parties are trade and industry groups, forwarding agents, freight forwarders, shipping agents and major companies who transact business regularly with the Customs. Information of general application should also be furnished to other national authorities who are associated with the movement of goods to and from a Customs territory and who work in partnership with the Customs in the clearance of goods, i.e. the port, civil aviation, health and other authorities. Information on Customs requirements that is of interest to the general public, namely travellers and persons who send or receive postal articles, should be easily available.

Such information would include the tariff classification of goods, rates of duty and taxes, valuation of goods for Customs purposes, information relating to exemptions, prohibitions and restrictions, Customs administrative arrangements and requirements, and any other pertinent information which will be of interest to the relevant interested parties.

The information is usually made available :

- in publications such as the Customs tariff, official gazettes, bulletins and public notices;
- at appropriate Customs offices;
- at strategic locations where it is likely to be needed. For example, information on Customs formalities and exemptions from duty and tax allowed to travellers may be made available on ships, aircraft, international trains, or at places of international arrival and departure;
- in embassies and trade missions abroad, with supplies of notices for intending exporters and visitors in a variety of languages if necessary;
- by display in public offices such as major post offices, tourist centres, etc.;

- by publication in relevant newspapers and journals or by the issue of press releases; and
- through regular magazine-type publications or newsletters produced by administrations for the trade to provide news and articles on major developments and changes.

2.1. Quality of information

It is important that Customs administrations not only make available a wide variety of information, but also that it is of high quality. Administrations should seek to ensure that the information which it makes available is accurate, relevant and prompt.

2.2. Clarity of information

Public Notices, whether in paper or electronic form, should be :

- written in plain language, easy for the intended reader to understand;
- clearly laid out, using large print and flow diagrams where relevant;
- logically presented, clearly illustrating procedures or requirements;
- specific to one particular topic or procedure (classification, valuation, preference etc);
- up-to-date, prompt and relevant to important issues;
- issued in response to identified user needs;
- easily available at, for example, ports and airports (for travellers), in local Customs offices, from Helplines/Helpdesks, sent automatically by subscription, routinely issued to trade representative bodies; and
- published in other languages where appropriate.

2.3. Trade consultation

Properly organised trade consultation can be a most effective means of communicating information to a wide audience and obtaining feedback.

Consultation may be instigated by :

- Customs administrations,
- traders and their representatives,
- trade representation bodies, trade associations, product associations, importers and exporters associations.

It may take a number of forms :

- formal Customs/trade consultative committees. (See the Guidelines on relationships between the Customs and third parties);

- bilateral discussion between Customs and individual traders on specific points of concern or interest;
- education projects and seminars;
- surveys of trade opinion.

2.4. Exhibitions

Customs may be invited to attend exhibitions and other public events, or may ask to attend if they believe their presence will be particularly useful :

- to provide general information, advice or helpdesk facilities to interested parties, to hand out leaflets, notices or brochures;
- to promote specific policies in relation to important topics such as drugs, endangered species or other prohibited or restricted articles of trade;
- to advertise and promote new information, procedures or initiatives; and
- to canvass views on particular issues.

Some administrations have established public relations offices or units to handle such events. Customs administrations that do not have such an office or unit will need to have responsible persons who can :

- identify suitable events such as trade exhibitions, transport shows, freight forwarders' events and conferences;
- identify Customs issues suitable for promotion at such events;
- arrange liaison and contacts with organisers;
- arrange for suitable personnel to attend; and
- arrange for suitable display stands, materials and transport.

2.5. Enquiry offices

Special enquiry offices or enquiry desks in larger Customs offices can provide a valuable information service. Staff in these offices should be sufficiently trained to deal with the range of questions they may be asked. They should also have speedy access to the sources of information so that they can provide a comprehensive service. Use of information technology clearly adds to the efficiency, effectiveness and economy of this important service.

2.6. The Customs tariff

The Customs tariff is the primary source of general information made available by Customs. It typically contains :

- a complete commodity listing based on the Harmonised System,
- duty rates applicable to those commodities,

- the full range of measures applicable, such as tariff quotas and ceilings, preferential duty rates, prohibitions and restrictions or special exemptions, and
- a commentary giving details of the principal Customs regimes and procedures.

2.7. Liability for information provided

Customs must ensure as far as possible that the information they provide is accurate by giving adequate training to the staff concerned and keeping information systems up-to-date. Otherwise the Customs may be liable for any errors made based on the information they provide. Customs liability for an error should be limited if it has been made on the basis of inadequate or incorrect information furnished by those seeking a decision. Customs may not be liable for providing incorrect information if no loss or damage occurs as a result. The question of liability is best left to be decided on a case-by-case basis in accordance with national laws on negligence. However, Customs should refrain from imposing penalties in circumstances where they have not provided accurate information whenever they have discretion in the matter.

2.8. Updated information

Standard 9.2

When information that has been made available must be amended due to changes in Customs law, administrative arrangements or requirements, the Customs shall make the revised information readily available sufficiently in advance of the entry into force of the changes to enable interested persons to take account of them, unless advance notice is precluded.

Information made available by Customs will need to be updated in line with changes in legislation, policy or other national considerations. Frequent changes are made to rates of duties and taxes, quotas and administrative arrangements and requirements.

When such changes are made that have a bearing on the information made available to interested persons, it is essential that they be communicated to them as quickly as possible. Standard 9.2 refers to these requirements. Quick dissemination of information will enable the interested parties to take account of the changes and comply with the new requirements or make other arrangements. It is therefore essential that Customs administrations have mechanisms in place which allow changes to be communicated to users, both within the administration and externally, with the minimum of delay.

Customs tariffs and public notices should be subject to regular review, amendment and reprint. Customs staff, especially those in enquiry offices, should be able to access up-to-date information. Information technology is particularly useful for rapid amendment and communication of changes to all interested persons.

2.9. Setting standards

Transitional Standard 9.3

The Customs shall use information technology to enhance the provision of information.

Administrations may consider setting published aims to monitor and improve the quality of the information they provide. For example, one aim would be to provide notices and leaflets containing up-to-date information about the full range of taxes and duties administered and to ensure that these are readily available. Another would be to reply to written requests for

information within 10 working days. Managers may review results (e.g. the percentage of decisions given within the set timescale) to enable them to evaluate the success of such initiatives and, if necessary, find ways to improve it.

Standard 9.2 also requires Customs administrations to communicate information in good time before the changes take place. It should be noted, however, that some administrations may classify information on tax rate changes, prohibitions and restrictions as restricted or even as secret until the changes are notified. (See also the Guidelines in sub-heading 3.3)

Standard 9.3 specifically provides for Customs to use information technology to enhance the provision of information. Customs administrations should consider using techniques such as the World Wide Web for all general information as well as non-restricted technical information, or producing their tariffs and other relevant information in an electronic form which can be rapidly accessed and amended (See Appendix I for the WCO Recommendation concerning the use of World Wide Web Sites by Customs Administrations). The use of information technology is covered in detail in the Guidelines to the General Annex, Chapter 7 on Application of information technology.

Chapter 10 of the General Annex on Appeals in Customs matters and Chapter 1 of Specific Annex H on Customs offences contain further information and should be consulted.

3. Specific information, decisions and binding rulings

Standard 9.4

At the request of the interested person, the Customs shall provide, as quickly and as accurately as possible, information relating to the specific matters raised by the interested person and pertaining to Customs law.

Interested parties often need information or decisions about specific activities which they are considering or intending to carry out. Sometimes the decision whether or not to proceed may depend on information supplied by Customs. Standards 9.4 and 9.8 require Customs to provide such specific information or decisions as quickly as possible and with sufficient detail.

While information and advice of a specific nature may be given verbally or electronically, Customs administrations normally require requests for decisions to be in writing so that the facts are clearly established and recorded. Customs should accept and use correspondence by fax and other electronic means in nearly all situations.

Requests for information and decisions should be made to designated Customs officers or offices at publicised addresses. The Customs should ensure that specialist staff deal with requests for specific information and decisions. Time limits should be set within which to respond to written requests. Customs administrations should consider publishing results regularly to show how well the deadlines have been met.

3.1. Types of information and decisions

The following are typical subjects on which Customs may be asked to supply specific information :

- tariff classification of goods and rates of duties and taxes applicable to them;
- rules of origin and information necessary for their interpretation;
- exemption or relief from duties and taxes;
- valuation - general principles and practices for the calculation of value for Customs purposes and specific information showing how the value for goods has been calculated;
- eligibility for treatment under specific Customs procedures, particularly those offering relief from duties and taxes such as processing, temporary admission, warehousing or drawback;
- repayment arrangements;
- procedural and administrative arrangements, such as Customs approved routes, opening hours of Customs offices;
- security and acceptable methods for providing security for duty and taxes; and
- documentation requirements.

3.2. Supplementary information

Standard 9.5

The Customs shall supply not only the information specifically requested but also any other pertinent information which they consider the interested person should be made aware.

In addition to the information specifically requested, Standard 9.5 requires Customs to provide "other pertinent information". This would be information that relates to the matters raised by the interested person. For example, if a request is received for a tariff classification and the goods are subject to import licensing, this additional information should also be provided even if not specifically requested. Many customs administrations also make available details of legal precedents and court actions which may, for example, be useful to the interested person in connection with making an appeal to the Customs.

The related information which should be furnished is a matter of judgement for Customs. However, Customs can only be expected to provide "other pertinent information" within their knowledge and authority. The overriding consideration is to provide as much information as possible which would be of assistance to the person making the enquiry.

Internal departmental instructions and other information are available to Customs staff on a confidential basis. The provisions of this Chapter should not be interpreted as placing an obligation on Customs to divulge such confidential or restricted information. Neither is there any implication that Customs may be held legally responsible for failing to supply supplementary information which the interested party might consider necessary. However, the concept of open government, freedom of information and transparency should be the

underlying principle for Customs when determining what appropriate information is to be provided.

3.3. Freedom of information

Most modern administrations have instituted legislation to promote what is generally referred to as freedom of information. In broad terms, such legislation is aimed at giving people the legal right to view information held by governments nationally, regionally and locally, thereby making governments more accountable to the public.

In practical terms, this may be translated into a Code of Practice applicable to all government departments, which typically would :

- set out the kind of information which should be published voluntarily;
- require ministries to furnish their administrative decisions; and
- require ministries to meet reasonable requests for unpublished factual information relating to their policies, actions and decisions.

For Customs, this means not only publishing general and basic types of information (see Quality of Information - Setting Standards), but also being flexible in making other information available, such as internal instructions. Customs should, but may not always be able to, provide all this information free of charge and in this case Standard 9.7 of the Chapter would apply.

There are, of course, limits to what can be provided and there will be exceptions where disclosure may not be in the public interest. In the Customs context, this could be when :

- it would harm the ability of the Government to manage the economy;
- it would prejudice the assessment or collection of tax or duties, or assist tax avoidance or evasion;
- it would be likely to prejudice the prevention, investigation or detection of crime or the apprehension or prosecution of offenders; or
- it would prejudice the legal proceedings of any tribunal, public inquiry or other formal investigation.

If a dispute arises over whether Customs should have provided certain requested information, an independent Commission or Adjudicator may be appointed to deal with disputed cases.

3.4. Confidentiality

Standard 9.6

When the Customs supply information, they shall ensure that they do not divulge details of a private or confidential nature affecting the Customs or third parties unless such disclosure is required or authorized by national legislation.

Standard 9.6 addresses the confidentiality of information. When providing specific information, decisions or binding rulings, Customs should have systems in place to ensure that confidential or commercially sensitive information received from traders or information that may

affect the Customs is not divulged to unauthorised persons. Provision may be made in national legislation for authorised disclosure in certain cases such as serious infraction or fraud.

3.5. Charging

Standard 9.7

When the Customs cannot supply information free of charge, any charge shall be limited to the approximate cost of the services rendered.

Customs normally supply specific information or decisions free of charge. However, as previously indicated, this is not always possible. Where costs are incurred in providing information such as an expert opinion or laboratory analysis, these types of costs may legitimately be charged to the applicant. Standard 9.7 requires Customs to limit the charges to the cost incurred for furnishing the information.

3.6. Appeals against decisions

Standard 9.8

At the written request of the person concerned, the Customs shall notify their decision in writing within a period specified in national legislation. Where the decision is adverse to the person concerned, the reasons shall be given and the right of appeal advised.

National legislation must include deadlines for Customs to furnish decisions under normal circumstances. When a decision is requested, Standard 9.8 requires Customs to furnish it in writing and within the specified period. If decisions are adverse, the reasons for the decision and, where necessary, the legal basis must be included. Customs are also required to notify interested parties of their right of appeal. Full details of the appeals procedure are contained in Chapter 10 to the General Annex.

3.7. Binding rulings

Standard 9.9

The Customs shall issue binding rulings at the request of the interested person, provided that the Customs have all the information they deem necessary.

In an effort to provide advanced and predictable information to traders to facilitate their compliance with Customs requirements, many administrations have instituted a programme of binding rulings, as prescribed in Standard 9.9. These are rulings supplied on request and are based on information provided by the applicant. In some administrations they may be legally binding and provided for in national legislation, whereas in others there may simply be a commitment by the Customs to honour the ruling. For example where a binding tariff classification is issued, it will be binding on both parties for a number of years specified by Customs.

Where legal or administrative changes override the ruling, a period of grace might be given to the individual applicant before the ruling is withdrawn. If on the other hand the facts upon which the ruling was based were changed, the ruling would not be applicable.

National legislation or departmental instructions should lay down the procedures to apply for binding rulings and should include the particulars to be supplied. The application should be in writing and the following details should be required as a minimum :

- name and address of applicant;
- full details of the goods, such as commercial description, nature, composition, quality, price, origin, end-use, packaging and, where applicable, manufacturing process;
- particulars of any previous importations by the applicant of goods of the same kind, together with the tariff heading applied;
- Customs office through which the goods are to be cleared.

Although tariff classification is the most common area for binding rulings, origin and valuation rulings are also common. The procedure is similar for all binding rulings.

3.8. Sampling of goods

Customs will usually ask for a sample of the goods if practicable. Otherwise photographs, plans, drawings or a complete and exact description may be called for.

3.9. Notification of binding rulings

The applicant must be notified of binding rulings in writing. For ease of recognition, a standard format may be considered useful. The ruling should include the exact description of the goods and, if appropriate, reference to the relevant samples, photographs, plans, drawings or detailed descriptions submitted with the application.

The ruling should be communicated to all Customs offices or at least to those at which the goods are to be declared. Distribution of the ruling through a computerised database will facilitate this and can make the information available to the public as well. Publication of binding rulings, however, does not place Customs under any obligation other than towards the person who obtained the ruling.

3.10. Time-limits for validity of rulings

For practical reasons (changes in products, legislation, etc.) Customs administrations apply a minimum period of validity for the binding ruling. In practice this varies between one and five years.

3.11. Use of binding rulings

Importers and exporters can produce the ruling to minimize clearance formalities for their goods. In many circumstances Customs will accept the reference number in place of the full ruling. Customs officers can make risk-based checks where necessary and will need to satisfy themselves that the goods in question are identical to those which are subject to the ruling, and that the ruling is still valid.

3.12. Annulment of binding ruling

The binding ruling may be annulled if it was given on the basis of incorrect or incomplete details provided by the applicant. The binding rulings cease to be valid under the following circumstances :

- (i) when it becomes incompatible with new measures or judicial decisions taken by the national authority or by the Customs or Economic Union concerned, or

- (ii) when the holder of the binding ruling is notified in writing of its withdrawal, revocation or amendment, for example because further details have been obtained which affect the ruling. The ruling would normally be withdrawn from the effective date of the new measures or judicial decision and would cease to be binding on Customs. However, where the withdrawal of the ruling is detrimental to the applicant, it might be possible to extend the ruling for a fixed period. This should be limited to instances where applicants can show that they have entered into irrevocable commitments on the basis of the original ruling.

Other problems can arise for the applicant, such as a change in tariff classification resulting in the goods becoming liable to import restrictions. Customs may choose to apply the greater facility clause in Article 2 of the Convention to avoid placing applicants at an unforeseen disadvantage in such circumstances when appropriate.

Appendix I

TC2-3855

1

**RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL
CONCERNING THE USE OF
WORLD WIDE WEB SITES BY CUSTOMS ADMINISTRATIONS**

(26 June 1999)

THE CUSTOMS CO-OPERATION COUNCIL,

DESIRING to facilitate the international movement of goods and people through Customs,

DESIRING to facilitate access to, and dissemination of, Customs regulatory information in the public domain, particularly for travellers and participants in international trade,

CONSIDERING the importance of making relevant regulatory information available to the public in a cost-effective and easily accessible manner,

HAVING REGARD to the widespread acceptance of the Internet and World Wide Web (WWW) as a means of communication and information dissemination,

HAVING REGARD to growing use of the Internet and WWW by Customs administrations,

RECOMMENDS that Members of the Council and members of the United Nations Organization or its specialized agencies, and Customs or Economic Unions, should implement a Customs World Wide Web site for their administration,

FURTHER RECOMMENDS that Members of the Council and members of the United Nations Organization or its specialized agencies, and Customs or Economic Unions, should make available on Customs administration web, sites, where practical or feasible, the data content as specified in the Annex to this Recommendation,

REQUESTS Members of the Council and members of the United Nations Organization or its specialized agencies, and Customs or Economic Unions which accept this Recommendation to notify the Secretary General of the Council of the date from which they will apply the Recommendation and of the conditions of its application. The Secretary General will transmit this information to the Customs administrations of all Members of the Council. He will also transmit it to the Customs administrations of the members of the United Nations Organization or its specialized agencies and to Customs or Economic Unions which have accepted this Recommendation.

Annex to the Recommendation on Customs Web Sites

Basic information to be made available on Customs web sites

Information for travellers

- General overview of Customs
- Comprehensive details of duty-free allowances
- Comprehensive details of prohibited goods for import and export
- Information about Customs channels (dual-channel system)
- Penalties for Customs offences
- Contact information (including e-mail address) for further information
- Links to other relevant sites, especially immigration and agriculture
- Multiple language versions of the information.
- Access to official publications

Comprehensive details of duty-free allowances

Details on duty-free allowances should cover all products, including quantities and maximum values. The conditions under which duty-free privileges are given should be covered such as origin of the journey, length of stay, the age of the traveller, etc. In some cases, especially where economic zones are concerned, different allowances are available depending upon where the journey has originated and these differences should be clearly indicated.

Comprehensive details of prohibited goods for import and export

Goods which are prohibited or restricted should be clearly identified, e.g. arms and ammunition, live animals, certain types of plants, ivory, currency, etc. Penalties for breaches of the legislation should also be highlighted.

Information about Customs channels (dual-channel system)

Information on how the dual channel system works and how passengers declare goods to Customs on arrival should be presented. This should include examples of Customs forms to be completed.

Penalties for Customs offences

A comprehensive set of information should be given indicating what penalties a traveller should expect to receive if caught deliberately breaking the law.

Contact information (including e-mail address) for further information

Customs contact information for travellers, especially a public e-mail address, should be given to allow the public to make specific enquiries.

Links to other relevant sites, especially immigration and agriculture

Links to other government web sites such as immigration, tourism and agriculture should, where possible, be established to help visitors obtain complete information on all regulatory requirements necessary upon arrival in the country.

Multiple language versions of the information

Tourism is a very important part of the economy for many countries. Significant numbers of visitors may not speak the native language of the country they are visiting. The Customs administration should have information available for travellers in a number of other languages.

Access to official publications

Access to various official publications, brochures, etc. should be made available for downloading or ordering through the web site. Consideration should be given to the format used for documents being made available for downloading.

Information for traders

- General overview of Customs
- Overview of Customs procedures and legislation
- National legislation including Customs regulations on all the Customs procedures
- Tariff and duty information
- Currency rates of exchange
- Details of prohibitions and restrictions
- Details of how to complete a Customs declaration
- Classification decisions
- Penalties for Customs offences
- Contact information (including e-mail addresses)
- Links to other government agencies
- Access to official publications

Overview of Customs procedures and legislation

This section would give a general overview of the various Customs procedures and the legislation under which they operate. It should be considered as a broad introduction to Customs business. Links to the more detailed explanations of particular procedures or sections of national legislation should be established.

National legislation including Customs regulations on all the Customs procedures

Placing the texts of national legislation covering international trade (imports, exports, transit, etc.) on the WWW is a basic requirement of a Customs web site. However, in most cases the legislation is in plain text without any hypertext links. To make this more useful to traders, Customs administrations should establish, where possible, hypertext links to important references throughout the body of the documents.

Search engines should also be made available on the web site to allow users to conduct key word searches.

Tariff and duty information

Basic information on tariff and duty rates for various classes of goods should be made available. Access to a complete electronic version of the national tariff would be the most useful. However, at the minimum a copy of the paper version of the tariff should be made available in a "pdf" format (portable document format). This would allow the trader to download the document for viewing and printing only.

Currency rates of exchange

A list of the official currency rates of exchange for Customs purposes should be a basic element included on the web site.

Details of prohibitions and restrictions

Details of prohibited or restricted goods, goods covered by quota and similar prohibitions or restrictions should be highlighted. Special conditions for the importation or exportation of such goods should be clearly indicated.

Details of how to complete a Customs declaration

A user guide on how to complete a Customs declaration is most useful to traders and improves the quality of data input to Customs systems. Most Customs administrations already have this type of guide in paper form. Customs administrations should convert this guide into a format that could be placed on the web, and such a "training guide" should be developed into a comprehensive interactive program.

Classification decisions

Traders frequently need information about classification issues. All official classification decisions therefore should be made available on the Customs web site, thereby reducing the need to directly contact Customs officials for the information.

Penalties for Customs offences

A comprehensive set of information should be given indicating what penalties a trader should expect to receive if caught deliberately breaking the law.

Contact information (including e-mail addresses)

As with the information for travellers, contact details (including e-mail addresses) for Customs officials dealing with specific issues should be given.

Links to other government agencies

Links to such other web sites as the Ministries of Trade and Finance and the national Chamber of Commerce should be included.

Access to official publications

Access to various official publications, brochures, etc. should be made available for downloading or ordering through the web site. Consideration should be given to the format used for documents being made available for downloading.

Developing computer applications on the web

The information being made available to traders and travellers may become static, i.e. the readers can receive the information and print it, but generally cannot integrate it into their own applications. Customs administrations should develop interactive applications that can be used either by external clients or internal staff members.

Appendix II

Methods of Application

1. EBTI System (European Union)

The European Binding Tariff Information (EBTI) Link in Brussels is a central database for the storage of all Binding Tariff Information (BTIs). The objectives of establishing such a link were to comply with Commission Regulations 1715/90 and 3969/90 by making provision for a rapid means of transmission of BTI to the Commission and Member States. Article 4.1 of Implementing Regulation 3796/90 requires that "Member States should transmit BTI data using electronic means". The EBTI link became fully operational in the UK in September 1993.

Member States are not only able to transmit BTI data to the Brussels database, they also have the facility to interrogate the system by one of a number of search criteria or a combination. Interrogating the Brussels database ensures as far as possible that the Member States do not issue 'divergent' BTIs (ie contradicting classification decisions). These would otherwise have to be resolved by lengthy bilateral discussions with other Member States concerned and, in many instances, ultimately discussed in committee, in Brussels. It also enables the European Commission to monitor the BTI decisions for all Member States and ensure that a uniform approach is adopted to classification and all BTI issues.

In the UK at present, access to this facility is limited to one terminal. However, the Commission produces CD ROMs of the downloaded data and accompanying images, thus allowing wider access to the information. Every member of staff in the Classification Group has access to the CD ROMs via their PC. The CD ROMs are also available to other UK Customs sites.

2. BERTI (United Kingdom)

The UK Binding Electronic Retrieval of Tariff Information (BERTI) system is a database which racks and manages all correspondence received in the classification group, including the on-line produce of the BTI.

It was designed to eliminate the keeping of manual records, to eradicate the non duplication of data, and to ensure a uniform and standard approach to classification. BERTI stores all the UK BTI decisions and Liability rulings (i.e. decisions made on behalf of the officer at the port of entry) and has an extensive interrogation and enquiry facility. The system provides comprehensive management information in line with the UKs departmental Charter Standards and local Management Plan targets.

BERTI is an 'in-house' system which went live in March 1997. It is accessed by all classification staff via their PC.

3. TAPIN (Australia)

The Tariff and Precedents Information Network (TAPIN) is an on-line mainframe computer based system. It is an electronic version of the publications used by Customs Officers, Customs Brokers and the general importing community, to ascertain the correct rate of Customs duty payable on imported goods.

TAPIN is an integral part of the Australian Customs Service (ACS) electronic initiatives scheme. It provides a means by which users across Australia can have fingertip electronic access to all the information they require to assess their Customs liabilities.

TAPIN is designed to:

- help users to have a uniform approach towards Tariff interpretation and classification of goods for duty and concessional purposes and towards valuation issues
- facilitate access to Dumping information.

TAPIN provides:

- the latest update of Tariff, Valuation and Dumping publications;
- a means of obtaining a unique number for each Tariff or Valuation Advice application, which may be quoted on import documents;
- access to Tariff and Valuation precedents;
- access to individual Tariff and Valuation Advice databases; and
- an index of goods that are subject to Dumping.

TAPIN comprises:

- the Act, the schedules and the supplementary provisions of the working Tariff;
- the Harmonised System Explanatory Notes;
- the Schedule of Concessional Instruments;
- the Australian Customs Tariff Guide;
- the European Customs Inventory of Chemicals;
- the Tariff Precedents, Valuation Precedents and Preference Precedents database;
- the Tariff Advice and Valuation Advice application systems;
- each individual Broker's Tariff Advice and Valuation Advice database;

- the GATT Valuation Compendium;
- Volume No 8 of the ACS Manual; and
- the indices to both the Dumping Commodities Register and the Confidential Instructions.
