

**COMMUNICATION FROM AUSTRALIA, CANADA, TURKEY
AND THE UNITED STATES**

The following communication, dated 7 March 2008, is being circulated at the request of the Delegations of Australia, Canada, Turkey and the United States.

DRAFT TEXT ON ADVANCE RULINGS

Advance Rulings

1. A Member shall issue an advance ruling in a time bound manner to an applicant submitting a written request which contains all necessary information. A Member's authority that declines to issue an advance ruling shall promptly notify the applicant in writing, setting out the relevant facts and the basis for its decision.
2. An advance ruling applies in respect of the applicant for a reasonable period of time after its issuance, unless the facts or circumstances supporting the original ruling have changed. Where the issuing authority revokes or modifies the ruling, the authority shall notify the applicant in writing, setting out the relevant facts and the basis for its decision.
3. A Member shall publish, at a minimum:
 - (i) the time period by which it will issue an advance ruling,
 - (ii) the length of time for which the advance ruling is valid, and
 - (iii) what information is necessary from the applicant to issue an advance ruling.¹
4. A Member shall provide, upon the request of the applicant, for a review by the issuing authority of the advance ruling or the decision to revoke or modify the advance ruling.²
5. A Member shall endeavour to make available information on advance rulings which it considers to be of significant interest to other traders, taking into account the need to protect commercially confidential information.

Definitions

¹ *Note to the reader:* This language may be dropped from the proposed article should it be adequately covered by the Article on publication and availability of information.

² *Note to the reader:* This provision may be dropped from the proposed article should it be adequately addressed in the context of the current proposals designed to clarify appeal and review procedures under Article X, which also include an initial right to review within the issuing authority.

An **advance ruling** is a determination of a Member, provided in writing to an applicant prior to the commencement of trade in the good concerned that sets forth the treatment the Member shall provide the applicant, in connection with an importation covered by the application, with regard to:

[NOTE: *The co-sponsors have bracketed several items which might be included in the scope of this proposal in recognition of the interest of Members in discussing the issue further.*]

(a) the good's tariff classification;

[(b) the application of customs valuation criteria for a particular case;

(c) the application of duty drawback, deferral, or other relief from customs duties;

(d) the application of quotas;]

[NOTE: *advance rulings on the good's country of origin are already provided for in the Agreement on Rules of Origin*]

An **applicant** is an importer, exporter or producer, a representative of an importer, exporter or producer, or any person with a justifiable cause.
