



MANAGEMENT COMMITTEE

PO0074Ea

Revised Kyoto Convention

13<sup>th</sup> Session

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6 – 7 November 2014

Brussels, 22 October 2014.

**EXTENSION REQUEST FOR THE IMPLEMENTATION OF SOME PROVISIONS OF THE  
REVISED KYOTO CONVENTION**

(Item VII on Agenda)

1. In accordance with Article 13 paragraph 4 of the Revised Kyoto Convention (RKC), the Customs administration of the Dominican Republic has communicated to the Secretariat, by a letter received on 16 October 2014, an extension request for the implementation of certain provisions of the RKC.
2. This request concerns standard 10.5 of the Chapter 10 of the General Annex who states that “*Where an appeal to the Customs is dismissed, the appellant shall have the right of a further appeal to an authority independent of the Customs administration*” and all the provisions of Chapter 1, 3 and 4 of Specific Annex F related to *inward processing, drawback and processing of goods for home use*.
3. In support of its request, the Dominican Republic, which is a contracting party to the RKC since 28 June 2012, has included an appendix that explains the reasons why the request for extension is made to the Management Committee. The explanatory note is attached to this document as an annex. For all practical purposes, the RKC came into force for the Dominican Republic on 28 September 2012 and the Dominican Republic has not accepted any specific annex at the time of accession.
4. Given the above, the RKC Management Committee is invited to consider the request of the Dominican Republic, to comment and to decide on the request for an extension on only standard 10.5.





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"AÑO DE LA SUPERACIÓN DEL ANALFABETISMO"

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Santo Domingo, Dominican Republic

14 OCT 2014

SDT/2014

**TO :** **Mr. Kunio Mikuriya**  
Secretary General  
World Customs Organization (WCO)  
Rue du Marché, 30 B 1210  
Brussels-Belgium

**ATTENTION:** **Revised Kyoto Convention Management Committee**

**SUBJECT :** Extension Request of 1 year to implement the provisions of Standard 10.5, Chapter 10 of the General Annex and the Chapters 1, 3 and 4 of the Specific Annex F, of the Revised Kyoto Convention.

**ANNEXES :** **1.** Reasons for the extension request.  
**2.** English Version of the Chapter 10 of the General Annex, and Chapters 1, 3 and 4 of the Specific Annex F, of the Revised Kyoto Convention.

Dear Secretary General:

Through the present letter, I have the honor to address you in relation to the matter indicated in the subject. As is well known to that General Secretariat, the Dominican Republic acceded to the Revised Kyoto Convention, in 2012, by Resolution No. 119-12 of the Congress of the Republic, which implementation is scheduled for September 2015. In the preliminary works for the implementation of the General Annex and the Specific Annexes, some sensitive issues have been identified, especially with the harmonization of national legislation, which are the object of the present request, for the application of the Standard 10.5, Chapter 10 of the General Annex, and Chapters 1, 3 and 4 of the Specific Annex F, based on the procedure provided in **Article 13.4 (a and b)** in the body of the Convention. The technical explanations that justify the requirement mentioned above are in Annex 1 of this letter.

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In this connection, I would be grateful if that Secretariat could present this letter and its annexes to the Revised Kyoto Convention Management Committee, for its consideration during the 13th Meeting, that will take place on November 6th and 7th 2014, in the WCO Headquarter.

Without further ado, I take this opportunity to renew my highest esteem and most distinguished consideration to you.

  
**Fernando Fernández**  
Director General of Customs



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### Annex 1

Reasons for the extension request of 1 year to implement the provisions of Standard 10.5 of Chapter 10 of the General Annex and to Chapters 1, 3 and 4 of the Specific Annex F of the Revised Kyoto Convention, by request from the Customs Administration of the Dominican Republic.

**1) Standard 10.5, Chapter 10, General Annex.** *"Where an appeal to the Customs is dismissed, the appellant shall have the right of further appeal to an authority independent of the Customs administration."* To implement this standard, we require more time to complete the legal alignment between this standard and certain provisions of the applicable national legislation, specifically regarding the hierarchical appeal which was eliminated prior the accession process. The current legislation on this matter only provides one first administrative appeal to the Customs (Article 178, Law No. 3489 on Customs Regime) and, later, the possibility to appeal judicially by lodging a contentious resource via the Supreme Administrative Court in accordance with the provisions of the Law No. 3489, art. 185, as amended by Law No. 226-06 of autonomy of the DGA and Article 139 of Law No. 11-92, which establishes the Tax Code, and its amendments.

**2) Specific Annex F, Chapter 1 "Inward Processing".** This Annex also requires time, because it implies substantial amendments to the law governing this regimen in our country, which grants to another government agency the management of this export incentive regimen, limiting the role of Customs to specific procedures related to the clearance of imported and exported goods.

**3) Specific Annex F, Chapter 3, "Drawback".** Although this regime is provided in the national legislation, as indicated in the above paragraph 2, it is not for the DGA to manage the aspects related to this form of reimbursement, so additional time is needed to determine the procedure for the legislative alignment and implementation; in addition the possible fiscal impact on the fields of customs and taxation when establishing the income reimbursement for exporters.

**4) Specific Annex F, Chapter 4, "Processing of goods for home use".** The regimen would involve major changes in customs legislation, due to the fact that at the moment, imported goods are not allowed to have substantial transformation before Clearance, except for repackaging, reconditioning, repacking and other minimum operations.



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**In conclusion.** The Dominican Customs, in accordance with the commitments undertaken with the accession to this important Convention, in the framework of the international customs legislations, will continue its best efforts to implement within agreed timelines all the other aspects of the Convention, with a view to align our national legislation to the provisions contemplated, in this connection we would appreciate the support of that Management Committee and the General Secretariat, including the technical assistance that eventually we will be requesting.

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