



TECHNICAL COMMITTEE ON
CUSTOMS VALUATION

VT1065E1a

-
43rd Session
-

O. Eng.

Brussels, 23 June 2016.

DISCUSSION ON FUTURE THEME MEETING

(Item VII (c) on the Agenda)

Reference documents :

VT1051E1b (TCCV/42 - Draft Report)

I. BACKGROUND

1. At its 42nd Session, the Technical Committee held brief discussions on the merits of holding a Theme Meeting at a future Session.
2. During the discussions, several Members supported the idea of planning a Theme Meeting for the 44th Session. In order for a Theme Meeting to be held at the 44th Session, it is necessary for the topics and duration to be decided at the 43rd Session. This document has therefore been prepared by the Secretariat to solicit Members' suggestions on possible topics for discussion and related issues, which will be discussed at the 43rd Session.

II. SECRETARIAT COMMENTS

3. The Technical Committee has arranged a number of Theme Meetings in the past. Typically, one or more themes are selected which are of interest and relevance to a range of Members and consist of presentations by Members and Observers, followed by panel discussions. Other formats may also be considered. The most recent Theme Meeting was held during the 38th Session.
4. With regards to the time period to be allocated for the Theme Meeting, the Secretariat would like to propose one day, or a maximum of one day and a half days, to allow adequate time for the remainder of the Technical Committee's agenda for the 44th Session.

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5. To assist Members in considering possible themes, the Secretariat has compiled the following list of topics which have been discussed at previous Theme Meetings and Symposiums:

- *Valuation compliance*
- *Post clearance audit from the valuation perspective*
- *Administrative considerations in the implementation and application of the WTO Valuation Agreement*
- *Discussions on Articles 1, 8 and 15 of the WTO Valuation Agreement (related party transactions, sole agents, sole distributors and sole concessionaires, royalties and license fees, assists)*
- *Transfer pricing and software*
- *Used goods, buying commissions and guarantees*
- *Capacity Building and the WTO Valuation Agreement*
- *Valuation Databases*
- *Risk Assessment and Valuation Databases/Post Clearance Audit and Authorized Operators.*
- *Secondary Valuation Methods*
- *Practical use of risk management data (including valuation database) as a tool to combat under-invoicing;*
- *Tackling under-invoicing and over-invoicing - establishing an effective control strategy;*
- *The challenges of the informal trade sector.*

It is possible to revisit topics discussed at previous Theme Meetings, if Members consider there is an ongoing need.

6. New topics Members may wish to discuss could include valuation-related issues being examined as part of the Revenue Package, or other WCO programmes, such as the termination of private sector inspection contracts, Customs -Tax cooperation, e-commerce, BEPS, etc.
7. The Secretariat also welcomes offers from Members who would like to speak on a particular topic.

III. CONCLUSION

8. The Technical Committee is invited to provide written comments on this proposal and to nominate topics for discussion at a Theme Meeting. Written comments should be submitted to the Secretariat by **4 September 2016** at the latest. To assist the Secretariat, Members are kindly requested to send their comments in electronic format where possible (e-mail address : valuation@wcoomd.org).

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