

As part of the WCO Programme for the Harmonized System in Africa financed by the European Union, a workshop on advance rulings on classification, origin and valuation was held in Bangui, Central African Republic, from 28 to 31 October 2019.

The purpose of this event was to guide the country toward the implementation of an advance ruling system. Advance Rulings are written decisions concerning the customs treatment of goods given by Customs to an applicant prior to importation of goods. Once issued, the decision becomes binding both for Customs and the holder of the decision as well. Advance rulings are issued at the request of the person concerned on specific particulars of the transaction, usually with regard to the classification, the origin or the customs value of the goods in preparation for their importation. Advance rulings are therefore a mechanism which provides certainty to operators with respect to their obligations under the customs regulation concerning the correct classification, indication of origin or of the customs value of certain goods.

During the first day of the workshop, the participants reviewed the work done on advance rulings in the country on the basis of the tool devised by the WCO. They then drew up and finalized a draft national law on advance rulings and a working plan for implementation of the advance ruling programme. To oversee follow-up of the working plan, a Steering Committee was set up under the authority of the Director General of Central African Customs, to be managed by the Head of the International Cooperation Service.

On 18 June 1996, the World Customs Organisation adopted a [Recommendation on the introduction of programmes for binding pre-entry classification information](#)

. According to such a recommendation, any trader should have the right to make a request in writing to Customs for binding information on the classification of goods in respect of an actually envisaged import or export operation (although advance rulings for prospected export operations are less frequent). The request must contain a full description of the goods as well as any necessary additional details to enable their identification (brochures, samples, etc.) so that the authority is able to classify them. The World Trade Organization's Trade Facilitation Agreement, at article 3, also recognises advance rulings (on origin and classification) as important tools aimed at simplify trade by increasing certainty in customs transactions.

At the close of the proceedings, in view of the progress made and of the forthcoming publication of the Ministerial Decision establishing an advance ruling system, the Central African Customs Administration notified the WCO Secretary General the acceptance of the WCO

Recommendation of 18 June 1996 on the introduction of programmes for binding pre-entry classification information.

