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The
G20 Research Group
at Trinity College at the Munk School of Global Affairs in the University of Toronto
with the
International Organisations Research Institute
at the National Research University Higher School of Economics, Moscow
present the

2014 Brisbane G20 Summit Final Compliance Report

17 November 2014 to 1 October 2015

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“The University of Toronto ... produced a detailed analysis to the extent of which each G20 country has met its commitments since the last summit ... I think this is important; we come to these summits, we make these commitments, we say we are going to do these things and it is important that there is an organisation that checks up on who has done what.”

— *David Cameron, Prime Minister, United Kingdom, at the 2012 Los Cabos Summit*

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4. Trade

“We commit to implement all elements of the Bali package.”

G20 Brisbane Leaders' Communiqué

Assessment

	No Compliance	Partial Compliance	Full Compliance
Argentina	-1		
Australia			+1
Brazil		0	
Canada			+1
China		0	
France			+1
Germany			+1
India		0	
Indonesia		0	
Italy	-1		
Japan			+1
Korea		0	
Mexico		0	
Russia		0	
Saudi Arabia	-1		
South Africa			+1
Turkey	-1		
United Kingdom			+1
United States			+1
European Union			+1
Average		+0.25	

Background

Since the Washington Summit of 2008, G20 countries have consistently committed to reducing barriers to international trade in the form of protectionist measures, burdensome administrative procedures, investment restrictions, and non-tariff measures regarding imports. Generally, this commitment has been considered a long-term goal for a healthy global economy and a means towards economic recovery following the global financial crisis.⁴⁵⁷

With the resumption of the World Trade Organization's Doha Development Round of trade talks at the Bali Ministerial Conference in December 2013, the trade commitment is taking on a more positive character. It now encompasses specific and uniformly agreed-upon policy measures. At the recent Brisbane Summit, G20 states committed to implementing all elements of the Bali package in an effort to facilitate global trade.⁴⁵⁸

Commitment Features

G20 members must implement the Bali package in full. The package includes a series of measures focused on trade facilitation and adopted at the World Trade Organization's Bali Ministerial Conference on 7 December 2013.

⁴⁵⁷ 2014 G20 Brisbane Summit Communiqué, 16 November 2014. Access: 31 January 2014.

<http://www.g20.utoronto.ca/2014/2014-1116-communication.html>

⁴⁵⁸ 2013 St. Petersburg G20 Summit Final Compliance Report, 15 November 2014. Access: 31 January 2014.

<http://www.g20.utoronto.ca/compliance/2013stpetersburg-final/index.html>

The package consists of policy measures focused explicitly on trade facilitation, as well as miscellaneous policy measures directed at reducing tariffs, subsidies and burdensome administrative procedures vis a vis specific industries or nations.⁴⁵⁹

G20 members' compliance with the commitment is gauged against national implementation of a selection of specific and identifiable policy commitments contained in the Agreement on Trade Facilitation.⁴⁶⁰

The sub-articles selected to be evaluated for this commitment have been chosen according to two criteria: 1) they lend themselves to monitoring and 2) they constitute steps that member states can take proactively, as opposed to in reaction to a certain event.

As the Bali package was agreed upon in December 2013, some G20 members continued to implement measures during the 2014 Brisbane compliance cycle. In such cases, the G20 member is awarded full compliance.

Article 1: Publication and Availability of Information

1. Publication

1.1. Each Member shall promptly publish the following information in a non-discriminatory and easily accessible manner in order to enable governments, traders and other interested parties to become acquainted with them:

- a. Importation, exportation and transit procedures (including port, airport, and other entry-point procedures) and required forms and documents;
- b. Applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;
- c. Fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;
- d. Rules for the classification or valuation of products for customs purposes;
- e. Laws, regulations and administrative rulings of general application relating to rules of origin;
- f. Import, export or transit restrictions or prohibitions;
- g. Penalty provisions against breaches of import, export or transit formalities;
- h. Appeal procedures;
- i. Agreements or parts thereof with any country or countries relating to importation, exportation or transit;
- j. Procedures relating to the administration of tariff quotas.

2. Information Available Through Internet

2.1. Each Member shall make available, and update to the extent possible and as appropriate, the following through the internet:

Commission consults on Capital Markets Union, European Commission (Brussels) 18 February 2015. Access: 26 February 2015. http://europa.eu/rapid/press-release_IP-15-4433_en.htm

⁴⁵⁹ Ministerial Conference Ninth Session, Bali, 3-6 December 2013, Ministerial Declaration and Decisions, World Trade Organization (Geneva) 11 December 2013. Access: 1 February 2015.

⁴⁶⁰ <http://naega.org/wp-content/uploads/2012/05/WTO-Bali-Action-Item.pdf>

- a. A description of its importation, exportation and transit procedures, including appeal procedures, that informs governments, traders and other interested parties of the practical steps needed to import and export, and for transit;
- b. The forms and documents required for importation into, exportation from, or transit through the territory of that Member;
- c. Contact information on enquiry points.

Article 3: Advance Rulings

- 6. Each member shall publish, at a minimum:
 - a. the requirements for the application for an advance ruling, including the information to be provided and the format;
 - b. the time period by which it will issue an advance ruling; and
 - c. the length of time for which the advance ruling is valid.

Article 7: Release and Clearance of Goods

- 1. Pre-arrival processing
 - 1.1. Each Member shall adopt or maintain procedures allowing for the submission of import documentation and other required information, including manifests, in order to begin processing prior to the arrival of goods with a view to expediting the release of goods upon arrival.
 - 1.2. Members shall, as appropriate, provide for advance lodging of documents in electronic format for pre-arrival processing of such documents.

- 2. Electronic payment

Each Member shall, to the extent practicable, adopt or maintain procedures allowing the option of electronic payment for duties, taxes, fees and charges collected by customs incurred upon importation and exportation.

Article 10: Formalities Connected with Importation and Exportation and Transit

- 5. Pre-shipment inspection
 - 5.1. Members shall not require the use of pre-shipment inspections in relation to tariff classification and customs valuation.
- 6. Use of Customs Brokers
 - 6.1. Without prejudice to the important policy concerns of some Members that currently maintain a special role for customs brokers, from the entry into force of this agreement Members shall not introduce the mandatory use of customs brokers.

Scoring Guidelines

-1	G20 member fails to implement and/or maintain measures under any of the articles listed in the guidelines.
0	G20 member implements and/or maintains some measures under each of the articles listed in the guidelines, or implements all measures but not in their totality.
+1	G20 member implements and/or maintains all of the measures under the articles listed in the guidelines in their totality.

Lead Analyst: Hayden Rodenkirche

Argentina: -1

Argentina has failed to comply with the trade-facilitation measures of the Bali package.

Argentina fails to fulfil the requirements under Article 1: Publication and Availability of Information under the Bali package.

On 22 August 2014, a World Trade Organization Dispute Settlement Panel ruled against Argentina since it did not provide laws and regulations relating to importation guidelines such as asserting the limits of imports' value and volume; these trade-related requirements were not found in any form of law regulation or other written measures.⁴⁶¹ Thus, these “unwritten” measures failed to enable governments, traders and other interested parties with publication of consistent information in regards to importation.

On 15 January 2015, the Appellate Body of the World Trade Organization ruled against Argentina and upheld the above decision relating to trade-related requirements and the Advance Sworn Import Declaration.⁴⁶²

As of 30 September 2015, no conclusive evidence is available from the Government of Argentina verifying they have implemented any further measure to comply with Article 1.

Argentina successfully fulfils the requirements under Article 3: Advance Rulings. The Federal Administration of Public Revenue provides online information on the requirements for the application for an advance ruling.⁴⁶³ Hence, Argentina complies with Article 3 of the Bali Package.

Argentina also fulfils the requirements under Article 7: Release and Clearance of Goods. The Directorate General of Taxes maintains various customs procedures in order to allow submission of import documentation.⁴⁶⁴

Argentina fails to fulfil the requirements under Article 10: Formalities Connected with Importation and Exportation and Transit.

On February 12 2015, the Argentine Foreign Minister Héctor Timerman admitted there were trade disagreements between Argentina and Brazil — two members of Mercosur. Argentina failed to alleviate import restrictions to Brazil, resulting in a decline of imports.⁴⁶⁵ Hence, Argentina did not adhere to section 5.1 of Article 10, which demands omitting pre-shipment inspections.

Although Argentina has implemented some of the measures under the articles listed in the Bali package, it does not adhere to section 5.1 of Article 10. Thus, Argentina has been awarded a score of -1.

Analyst: Daniel Valls

Australia: +1

Australia has fully complied with the trade facilitation measures of the Bali Package.

⁴⁶¹ WTO Panel Rules Against Argentina Regarding Certain Measures Affecting the Importation of Goods, Mayer Brown 10 September 2014. Access: 20 April 2015 <https://www.mayerbrown.com/WTO-Panel-Rules-Against-Argentina-Regarding-Certain-Measures-Affecting-the-Importation-of-Goods-09-10-2014/>

⁴⁶² WTO Appellate Body Rules Against Argentine Import Requirements, Mayer Brown 20 January 2015. Access: 4 October 2015 <https://www.mayerbrown.com/WTO-Appellate-Body-Rules-Against-Argentine-Import-Requirements-01-20-2015/>

⁴⁶³ Tax Information, AFIP (Buenos Aires) Access: 4 October 2015 <http://www.afip.gob.ar/english/taxInformation.asp#d>

⁴⁶⁴ Import Customs Procedures In Argentina, Santander Trade, September 2015. Access: 4 October 2015. <https://en.santandertrade.com/international-shipments/argentina/customs-procedures>

⁴⁶⁵ Argentina and Brazil admit trade disagreements between Mercosur main partners, MercoPress (Montevideo) 12 February 2015. Access: 9 March 2015 <http://en.mercopress.com/2015/02/12/argentina-and-brazil-admit-trade-disagreements-between-mercosur-main-partners>

Australia fulfills the requirements under Article 1: Publication and Availability of Information under the Bali package. Australia publishes information regarding importation, exportation and transit procedures along with required forms and documents. Australia also publishes the applied rates of duties, taxes and fees imposed on imports, exports or transit. Rules for the classification or valuation of products for customs purposes are also provided, including the procedures relating to the administration of tariffs. Australia provides various laws, regulations and administrative rulings relating to rules of origin as well as agreements with countries relating to trade.⁴⁶⁶ Australia also provides resources on restricted or prohibited items for export and import. If trade conditions are not met, Australia provides penalty provisions. Australia also provides contact information to enquiry points for questions regarding trade procedures, duties, rules and appeals. Australia outlines procedures for the administration of tariff quotas.⁴⁶⁷ All of this information is available on the Internet, fulfilling the requirement second requirement under Article 1: Publication and Availability of Information. This includes contact information for enquiry points and the necessary forms needed for trade within Australia.

Australia provides information on advance rulings including the requirements for application, the time period it takes to provide the ruling and the length of time a ruling is valid in accordance with Article 3: Advanced Rulings.⁴⁶⁸ Australia also fulfills the requirements for Article 7: Release and Clearance of Goods to allow for pre-arrival processing of goods into Australia, including providing for lodging of documents in electronic format. The option for electronic payment of debit or credit is also available at some border crossings.

Finally, under Article 10: Formalities connected with importation and exportation and transit, shipment inspection in relation to tariff classification and custom valuation is not required and the use of customs brokers is optional, not mandatory.⁴⁶⁹

Australia has implemented or maintained all the measures in the Bali Package under the articles one, seven and ten. Thus, Australia is awarded a score of +1.

Analyst: Anna Hobenadel

Brazil: 0

Brazil has partially complied with the trade facilitation or miscellaneous measures of the Bali package.

On 31 October 2014, the Brazilian government stated that implementing trade-facilitation measures is one of the country's main priorities. This is evident through the government's new project to create an online framework with documents containing all trade procedures and the launch of the Siscomex system Drawback Isenção Web, which provides trade mechanisms to be applied to online documents.⁴⁷⁰

Brazil continued implementing some measures of the Bali package, which it had begun before the current compliance period, but it failed to comply with the minimum six measures of the Bali package. Thus, Brazil is awarded a score of 0.

Analyst: Arturo Sparks

⁴⁶⁶ Bellmann, Christophe. The Bali Agreement: Implications for Development and the WTO. (Geneva) 2 May 2015. Date of Access: 7 October 2015. <http://www.cbsa-asfc.gc.ca/import/guide-eng.html>

⁴⁶⁷ Bellmann, Christophe. The Bali Agreement: Implications for Development and the WTO. (Geneva) 2 May 2015. Date of Access: 7 October 2015. <http://www.cbsa-asfc.gc.ca/import/guide-eng.html>

⁴⁶⁸ Bellmann, Christophe. The Bali Agreement: Implications for Development and the WTO. (Geneva) 2 May 2015. Date of Access: 7 October 2015. <http://www.cbsa-asfc.gc.ca/import/guide-eng.html>

⁴⁶⁹ Bellmann, Christophe. The Bali Agreement: Implications for Development and the WTO. (Geneva) 2 May 2015. Date of Access: 7 October 2015. <http://www.cbsa-asfc.gc.ca/import/guide-eng.html>

⁴⁷⁰ Governo Reforça Compromisso Com Facilitação Comercial, Portal Brasil (Sao Paulo) 31 October 2014. Access: 1 March 2015 <http://www.brasil.gov.br/economia-e-emprego/2014/10/governo-reforca-compromisso-com-facilitacao-comercial>

Canada: +1

Canada has fully complied with the trade facilitation measures of the Bali Package.

Canada fulfills the requirements under Article 1: Publication and Availability of Information under the Bali package. Canada publishes information regarding importation, exportation and transit procedures along with required forms and documents.⁴⁷¹ Canada also publishes the applied rates of duties, taxes and fees imposed on imports, exports or transit.⁴⁷² Rules for the classification or valuation of products for customs purposes are also provided, including the procedures relating to the administration of tariffs.⁴⁷³ Canada provides various laws, regulations and administrative rulings relating to rules of origin as well as agreements with countries relating to trade.⁴⁷⁴ Canada also provides resources on restricted or prohibited items for export and import.⁴⁷⁵ If trade conditions are not met, Canada provides penalty provisions.⁴⁷⁶ Canada also provides contact information to enquiry points for questions regarding trade procedures, duties, rules and appeals.⁴⁷⁷ Canada outlines procedures for the administration of tariff quotas.⁴⁷⁸ All of this information is available on the Internet, fulfilling the requirement second requirement under Article 1: Publication and Availability of Information. This includes contact information for enquiry points and the necessary forms needed for trade within Canada.⁴⁷⁹

Canada provides information on advance rulings including the requirements for application, the time period it takes to provide the ruling and the length of time a ruling is valid in accordance with Article 3: Advanced Rulings.⁴⁸⁰ Canada also fulfills the requirements for Article 7: Release and Clearance of Goods to allow for pre-arrival processing of goods into Canada, including providing for lodging of documents in electronic format.⁴⁸¹ The option for electronic payment of debit or credit is also available at some border crossings.⁴⁸²

Finally, under Article 10: Formalities connected with importation and exportation and transit, shipment inspection in relation to tariff classification and custom valuation is not required and the use of customs brokers is optional, not mandatory.⁴⁸³

⁴⁷¹ Canada Border Services Agency, Government of Canada (Ottawa) 24 February 2015. Access: 28 February 2015.

<http://www.cbsa-asfc.gc.ca/menu-eng.html#>

⁴⁷² Step-by-Step Guide to Importing Commercial Goods into Canada, Canada Border Services Agency (Ottawa) 1 October 2014. Access 27 February 2015. <http://www.cbsa-asfc.gc.ca/import/guide-eng.html>

⁴⁷³ Chapter-by-Chapter Customs Tariff, Canada Border Services Agency (Ottawa) 1 October 2014. Access 4 March 2015. <http://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2014/html/tblmod-04-eng.html>

⁴⁷⁴ D11: General Tariff Information, Canada Border Services Agency (Ottawa) 15 October 2014. Access 4 March 2015. <http://www.cbsa-asfc.gc.ca/publications/dm-md/d11-eng.html>

⁴⁷⁵ Prohibited or Restricted Goods, Canada Border Services Agency (Ottawa) 28 July 2008. Access 3 March 2015. <http://www.cbsa-asfc.gc.ca/security-secure/prohib-eng.html>

⁴⁷⁶ Master Penalty Document, Canada Border Services Agency (Ottawa) 28 March 2014. Access 3 March 2015. <http://www.cbsa-asfc.gc.ca/trade-commerce/am/am-rm-eng.html>

⁴⁷⁷ Canada's Notification Authority and Enquiry Point, Department of Foreign Affairs, Trade and Development in Canada (Ottawa) 31 March 2014. Access 28 February 2015. <http://www.international.gc.ca/trade-agreements-accords-commerciaux/wto-omc/enquiry.aspx?lang=eng>

⁴⁷⁸ Tariff Rate Quotas, Canada Border Services Agency (Ottawa) 28 January 2010. Access 7 March 2015. <http://www.cbsa-asfc.gc.ca/publications/dm-md/d10/d10-18-1-eng.html>

⁴⁷⁹ Forms, Canada Border Services Agency (Ottawa) 9 February 2015. Access 7 March 2015. <http://www.cbsa-asfc.gc.ca/publications/forms-formulaires/menu-eng.html>

⁴⁸⁰ Advance Rulings for Tariff Classification, Canada Border Services Agency (Ottawa) 2 February 2015. Access 5 March 2015. <http://www.cbsa-asfc.gc.ca/import/ar-da/menu-eng.html#b3>

⁴⁸¹ Other Service Systems: Pre-Arrival Review System, Canada Border Services (Ottawa) 27 July 2009. Access 5 March 2015. <http://www.cbsa-asfc.gc.ca/import/services-eng.html>

⁴⁸² Step-by-Step Guide to Importing Commercial Goods into Canada, Canada Border Services Agency (Ottawa) 1 October 2014. Access 27 February 2015. <http://www.cbsa-asfc.gc.ca/import/guide-eng.html>

⁴⁸³ Step-by-Step Guide to Importing Commercial Goods into Canada, Canada Border Services Agency (Ottawa) 1 October 2014. Access 27 February 2015. <http://www.cbsa-asfc.gc.ca/import/guide-eng.html>

Canada has implemented or maintained all the measures in the Bali Package under the articles one, seven and ten. Thus, Canada is awarded a score of +1.

Analyst: Anna Hobenadel

China: 0

China has partially complied with its commitment to implement the Bali package.

China publishes its “laws, regulations, and progressively, all procedures concerning the protection, including enforcement, of intellectual property rights” on the website of the Ministry of Commerce, relevant departmental websites, including State Administration for Industry & Commerce, and State Intellectual Property office.⁴⁸⁴

The website of the China Legislative Information Network System publishes trade-related laws and regulations of the Central government, and has made available all draft administrative regulations for public comments since 2008.⁴⁸⁵

China Customs, as required by relevant Chinese laws, transparently publishes advance customs rulings on its website.⁴⁸⁶

In September, 2013, the Free Trade Zone (FTZ) of Shanghai published a “smart” Inspection & Release system with its Entry-Exit Inspection and Quarantine Bureau, which allows customers to “inquire information of the whole logistics process of import good.” The FTZ of Shanghai, since March, 2014, has allowed corporations to submit digital copies of documents to the customs department to submit goods.⁴⁸⁷ Lu Xiangqing, the deputy director of customs for the Shanghai Waigaoqiao Free Trade Zone, noted that “nearly 3,400 declaration applications are reviewed daily from the 6,000 enterprises in the Waigaoqiao FTZ, and increase of more than 2,000 businesses” since the establishment of the pilot Free Trade Zone in September 2013.⁴⁸⁸ However, similar efforts in other regions within China have not been found.

In May 2014, China co-submitted the “Proposal on Establishing a Capacity Building Plan to Improve Supply Chain Performance” in the Committee on Trade and Investment in the APEC 2014 summit, which emphasizes the mitigation of pre-arrival processing.⁴⁸⁹

China continues to require pre-shipment inspection for, “imports of waste raw materials and used machinery and electrical products” and “imports of certain commodities related to national security.” This has remain unchanged since 2010.⁴⁹⁰

⁴⁸⁴ “Implementation of APEC’s Area-Specific Transparency Standards” Asia-Pacific Economic Cooperation (Singapore). Access: 15 March 2015. <http://www.apec.org/Groups/Committee-on-Trade-and-Investment/APEC-Transparency-Standards.aspx>

⁴⁸⁵ “Report of the Meeting Held on 5 December 2008” World Trade Organization: Council for Trade in Services (Geneva) 12 December 2008. Access: 7 March 2015. http://www.jmcti.org/2000round/China/TRM/2008/s_c_m_92.pdf

“Trade Policy Review: Report by the Secretariat on China” World Trade Organization; Trade Policy Review Body (Geneva) 27 May 2014. Access: 6 March 2015. https://www.wto.org/english/tratop_e/tp_r_e/s300_e.pdf

“Government Report: Trade Policy Regime: Framework And Objectives” World Trade Organization by China, June 2012. Access: 6 March 2015. https://www.wto.org/english/tratop_e/tp_r_e/tp364_e.htm

⁴⁸⁶ “Implementation of APEC’s Area-Specific Transparency Standards” Asia-Pacific Economic Cooperation, 2007. Access: 15 March 2015. <http://www.apec.org/Groups/Committee-on-Trade-and-Investment/APEC-Transparency-Standards.aspx>

⁴⁸⁷ “Smart System Boosts Trade Facilitation in FTZ” China (Shanghai) Pilot Free Trade Zone, 23 December, 2014. Access: 16 March 2015. <http://en.shftz.gov.cn/News-Information/News-update/379.shtml>

⁴⁸⁸ “Shanghai FTZ Reviews Paperless Declarations” Ministry of Commerce People’s Republic of China (Beijing) 6 April 2014. Access: 8 March 2015. <http://english.mofcom.gov.cn/article/counselorsreport/europereport/201404/20140400541447.shtml>

⁴⁸⁹ “APEC Capacity Building Plan to Improve Supply Chain Performance” APEC Meeting Documents (Quingdao) 14 May 2014. Access: 14 March, 2015. http://mddb.apec.org/Documents/2014/SOM/SOM2/14_som2_049anx07.pdf

⁴⁹⁰ “Government Report: Trade Policies And Practices By Measure” World Trade Organization (Geneva) 12 June 2014. Access: 11 March, 2015. https://www.wto.org/english/tratop_e/tp_r_e/tp364_e.htm

China does not require the use of customs brokers, in keeping with the trade-facilitation measures of the Bali package.

China implements and maintains several of the measures contained in the Bali package, which it began implementing before the current compliance period. But it has not implemented the minimum six measures as required for full compliance. Also, China adheres to both 5.1 and 6.1 of Article 10. Thus, China is awarded the score of 0.

Analyst: Jasper Lim

France: + 1

France has implemented and maintained all of the measures under the articles listed in the guidelines in their totality.

France fulfills the requirements under Article 1: Publication and Availability of Information under the Bali package. On 1 January 2015, France updated its Code des douanes. It includes transparent and electronic published resources containing all information relating to trade procedures, duties, rules, and administrative measures, appeal procedures etc.⁴⁹¹ France's Code des douanes also includes common customs procedures and uniform documentation requirements for the release and clearance of goods throughout its territory.⁴⁹² France has maintained enquiry points on its customs website.⁴⁹³ Enquiry points are also available by phone, email or Twitter.⁴⁹⁴ All of this information is available on the Internet fulfilling the second requirement under Article 1: Publication and Availability of Information.⁴⁹⁵

France fulfills the requirements under Article 3: Advance Rulings as a member of the European Union. The European Union provides information on advance rulings including the requirements for the application, the time period by which it will issue an advance ruling and the length of time for which the advance ruling is valid.⁴⁹⁶

France fulfills the requirements under Article 7: Release and Clearance of Goods. It has maintained procedures allowing for the submission of import documentation and other required information in order to begin processing prior to the arrival of goods with a view to expediting the release of goods upon arrival. On 1 January 2013, France established an option of electronic payment for transactions exceeding EUR 5,000.⁴⁹⁷

France fulfills the requirements under Article 10: Formalities Connected With Importation and Exportation and Transit. France does not require pre-shipment inspections in relation to tariff classification and customs valuation⁴⁹⁸ and it has refrained from requiring the use of customs brokers.⁴⁹⁹

⁴⁹¹ Code Des Douanes, Ministry of the Economy and Finance (Paris) 1 January 2015. Access: 18 February 2015.

<http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071570&dateTexte=20150222>

⁴⁹² Code Des Douanes, Ministry of the Economy and Finance (Paris) 1 January 2015. Access: 18 February 2015.

<http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071570&dateTexte=20150222>

⁴⁹³ Douanes et Droits Indirects, Ministry of the Economy and Finance (Paris). Access: 19 February 2015.

<http://www.douane.gouv.fr/accueil>

⁴⁹⁴ Infos Douane Service, Ministry of the Economy and Finance (Paris) 27 March 2014. Access: 18 February 2015.

<http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071570&dateTexte=20150222>

⁴⁹⁵ Code Des Douanes, Ministry of the Economy and Finance (Paris) 1 January 2015. Access: 18 February 2015.

<http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071570&dateTexte=20150222>

⁴⁹⁶ Renseignement tarifaire contraignant, European Commission (Brussels) 10 April 2015. Access: 30 April 2015

http://ec.europa.eu/taxation_customs/customs/customs_duties/tariff_aspects/classification_goods/index_fr.htm

⁴⁹⁷ French Customs Revenues Up In 2012, Tax-News (Brussels) 7 March 2013. Access: 19 February 2015. http://www.tax-news.com/news/French_Customs_Revenues_Up_In_2012____60036.html

⁴⁹⁸ Généralités, Ministry of the Economy and Finance (Paris) 1 January 2015. Access: 20 February 2015.

<http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006138833&cidTexte=LEGITEXT000006071570&dateTexte=20150223>

Thus, France has been awarded a score of +1 for implementing and maintaining all of the measures under the articles listed in the guidelines in their totality. France also adheres to both 5.1 and 6.1 of Article 10.

Analyst: Hélène Emorine

Germany: +1

Germany has fully complied with its commitment in implementing trade-facilitation and tariff reduction measures consistent with the articles listed in the guidelines including those listed in Article 10.

On Article 1, as of 30 September 2015, Germany has published the information in an accessible manner. Information concerning importation, exportation, transit procedures, and required forms and documents is present.⁵⁰⁰ Applied rates of duties, taxes and fees imposed on imports, exports or transit have also been provided. All the information necessary for publication under Article 1 is present online under the headings of private individuals, businesses, travelers' allowances, etc., thus fulfilling the second part of Article 1.⁵⁰¹

On Article 3, as of 30 September 2015, information regarding advanced rulings for tariff classification concerning is published. As a member of the European Union, movement of goods in Germany is already unrestricted in principle.⁵⁰²

On Article 7, as of 30 September 2015 the pre-arrival processing of goods and the lodging of documents in electronic format are allowed. The option for payment electronically is permitted.⁵⁰³

On Article 10, as of 30 September 2015 pre-shipment inspections in relation to tariff classification and customs valuation, and the use of custom brokers are not mandatory.⁵⁰⁴

In recent months, the German government announced on 2 December 2014, a pledge of EUR 1 million to the World Trade Organization's Doha Development Agenda Global Trust Fund for 2014 to assist developing and least-developed countries to strengthen their trading capacities and participate in the Doha Round more effectively.⁵⁰⁵ On 9 February 2015, German Chancellor Angela Merkel said at a joint news conference in Washington that it was in Germany's interest to reach a European free trade agreement with the United States, and that Germany would ensure negotiations are pursued.⁵⁰⁶ Germany has since expressed support for a new investment program to restart growth in Europe, adding that further structural reforms and free trade accords must be accompanied with the US and Canada.⁵⁰⁷

⁴⁹⁹ Droit de Communication Particulier à l'Administration Des Douanes, Ministry of the Economy and Finance (Paris) 25 December 2007. Access: 19 February 2015.

http://www.legifrance.gouv.fr/affichCodeArticle.do;jsessionid=AE9066B6A887302A59211EAF6DA85D66.tpdila16v_3?idArticle=LEGIARTI000018036050&cidTexte=LEGITEXT000006071570&categorieLien=id&dateTexte=20150223

⁵⁰⁰ Zoll, German Federal Ministry of Finance (Berlin). Access: 22 April 2015. http://www.zoll.de/EN/Home/home_node.html

⁵⁰¹ Duties and taxes, German Federal Ministry of Finance (Berlin). Access: 22 April 2015.

http://www.zoll.de/EN/Businesses/Movement-of-goods/Import/Duties-and-taxes/duties-and-taxes_node.html

⁵⁰² Customs Tariff, German Federal Ministry of Finance (Berlin). Access: 22 April 2015. <http://www.zoll.de/EN/Businesses/Movement-of-goods/Import/Duties-and-taxes/Normal-customs-clearance/Customs-Tariff/customs-tariff.html>

⁵⁰³ Lodging the entry summary declaration and notification of arrival, German Federal Ministry of Finance (Berlin). Access: 22 April 2015. http://www.zoll.de/EN/Businesses/Movement-of-goods/Import/Duties-and-taxes/Entry-summary-declaration/Lodging-the-entry-summary-declaration-and-notification-of-arrival/lodging-the-entry-summary-declaration-and-notification-of-arrival_node.html

⁵⁰⁴ Procedures, German Federal Ministry of Finance (Berlin). Access: 22 April 2015.

http://www.zoll.de/EN/Businesses/Movement-of-goods/Import/Procedures/procedures_node.html

⁵⁰⁵ Germany pledges EUR 1 million to help developing countries participate in Doha Round, World Trade Organization (Geneva) 2 December 2014. Access: 6 March 2015. https://www.wto.org/english/news_e/pres14_e/pr730_e.htm

⁵⁰⁶ Germany's Merkel says wants European trade agreement with U.S., Reuters (New York) 9 February 2015. Access: 6 March 2015. <http://www.reuters.com/article/2015/02/09/europe-trade-merkel-idUSW1N0P002820150209>

⁵⁰⁷ Merkel calls for reforms at EIB conference, Deutsche Welle (Berlin) 2 March 2015. Access: 7 March 2015.

<http://www.dw.de/merkel-calls-for-reforms-at-eib-conference/a-18289640>

Germany has implemented or maintained all the measures pertaining to the Bali package as listed under the articles in the guidelines, and for encouraging free trade agreements with North America. Thus, Germany has been awarded a score of +1

Analyst: John Koester

India: 0

India has partially complied with the trade facilitation or miscellaneous measures of the Bali package.

On 14 November 2014, India reached an agreement with the United States on food stock holdings for reducing trade costs by approximately 10% for developed countries and 14% for developing countries. This allows for an easier access to the Indian market while having into consideration food security issues.⁵⁰⁸

On 26 January 2015, India informed the Dispute Settlement Body of the World Trade Organization (WTO) that it would appeal to the Appellate Body issues of law and legal interpretation in the panel report that was issued by the United States on March 2012. It contained a complain that India's import prohibition on other countries' agricultural products was inconsistent with international standards of trade.⁵⁰⁹

On 28 February 2015, Prime Minister Narendra Modi provided a budget for the following year in order to boost the economy. This led to an increase on tariffs of natural gas. Moreover, Finance Minister Arun Jaitley delayed the implementation of the General Anti-Avoidance Rules (GAAR) — preventing companies from avoiding taxes — to April 2017.⁵¹⁰

In April 2015, the Foreign Trade Policy of India unveiled the efforts of the Government of India for greater trade facilitation and enhancing the ease of doing business. One of the major objectives of the new policy is to move towards paperless working in 24x7 environment. The government has reduced the number of mandatory documents required for exports and imports to three, which is comparable with international benchmarks. Now, a facility has been created to upload documents in exporter/importer profile and the exporters will not be required to submit documents repeatedly.⁵¹¹

As of 30 September 2015, India has published all information pertaining to customs rules and regulations on the CBEC website as required by the Bali package.⁵¹²

As of 30 September 2015, India has established an online portal called ICEGATE which stands for the Indian Customs Electronic Commerce/Electronic Data interchange (EC/EDI) Gateway and e-payment of customs duties and payments. ICEGATE is a portal that provides e-filing services to the trade and cargo carriers and other clients of Customs Department. Through this facility a host of services are offered, including electronic filing of the Bill of Entry(import goods declaration), Shipping Bills (export goods declaration) and related electronic messages between Customs and the Trading Partners using communication facilities (email, web upload and ftp) using the communication protocols commonly used on the internet.⁵¹³

⁵⁰⁸ Global Trade Deal Coming Soon After U.S.-India Agree, Bloomberg (New York) 14 November 2014. Access: 1 March 2015. <http://www.bloomberg.com/news/articles/2014-11-14/global-trade-deal-coming-soon-after-u-s-india-agree-wto-says>

⁵⁰⁹ Dispute Settlement: Dispute DS430 India — Measures Concerning the Importation of Certain Agricultural Products from the United States, World Trade Organization (Geneva) 6 February 2015. Access: 1 March of 2015. https://www.wto.org/english/tratop_e/dispu_e/cases_e/ds430_e.htm#top

⁵¹⁰ Modi's Pro-Growth Budget Keeps India's Subsidies Untouched, Bloomberg (New Delhi) 28 February 2015. Access: 1 March 2015. <http://www.bloomberg.com/news/articles/2015-02-28/modi-diverges-from-india-budget-deficit-path-to-boost-growth>

⁵¹¹ Highlights Of The Foreign Trade Policy 2015-2020, Ministry of Commerce and Industry(Dehli). Accessed: 11 November 2015. <http://dgft.gov.in/exim/2000/highlight2015.pdf>

⁵¹² Central Board of Excise and Customs, Ministry of Finance (Dehli). Accessed: 11 November 2015. <http://www.cbec.gov.in>.

⁵¹³ About ICEGATE, Central Board of Excise and Customer, Ministry of Finance (Dehli). Accessed: 11 November 2015. https://www.icegate.gov.in/about_icegate.html.

As of 30 September 2015, India has implemented regulation related to customs brokers via the customs broker licensing regulations.⁵¹⁴ Although India has taken action to implement some of the trade-facilitation measures or miscellaneous measures of the Bali package, it failed to comply with all the above requirements of the Bali package. Thus, India obtains a score of 0.

Analyst: Arturo Sparks

Indonesia: 0

Indonesia has partially complied with the effort to implement or maintain the measures under each of the articles listed in the guidelines.

On Article 1, as of 30 September 2015, Indonesia has partially published required information related to the guidelines online.⁵¹⁵ Procedures relating to importation, exportation, transit are available. Indonesia outlines applied rates of duties and taxes, other fees, classification guidelines, and restrictions. Penalty provisions against breaches of trade formalities, appeal procedures, and international agreements are not posted, or are inaccessible. Information is limited as to exclude required forms and documents, and limited translation into other languages and third-party websites.⁵¹⁶ For most specialized information contacting the customs office is required.

On Article 3, as of 30 September 2015 customs clearance procedure for entry prior to clearance and tariff classification declaration is available on the Mission of Indonesia to the European Communities Website. Indonesia has partially implemented Article 7, but only limited information is available on the procedure for the release of goods.⁵¹⁷

On Article 7, no conclusive evidence is available from the Government of Indonesia verifying it has implemented any measure to comply.

On Article 10, as of 30 September 2015 there is a lack of information published and limited translation. Information that is provided concerns itself only with the duration of custom formalities for importation of goods.

In recent months, Indonesia has encouraged world leaders for the implementation of the trade agreement, as a basis to settle the Doha Round of negotiations, and made strides to improve customs procedures to improve foreign relations.⁵¹⁸

Indonesia has partially complied with the trade-facilitation agreement commitment in maintaining some of the measures, but failing to address current trade restriction policies and measures during the compliance-monitoring period. Thus, Indonesia is awarded a score of 0.

Analyst: John Koester

Italy: -1

Italy has failed to comply with its commitment to implement the trade facilitation measures of the Bali Package.

⁵¹⁴ Customs Broker Licensing Regulations, Central Board of Excise and Customer, Ministry of Finance (Dehli), Accessed: 11 November 2015. <http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/formatted-htmls/cs-brokers-licensing-regu2013>.

⁵¹⁵ Beacukai, Indonesia Customs (Jakarta). Access: 22 April 2015. <http://www.beacukai.go.id/wwwbcgoid/index.html>

⁵¹⁶ Customs Clearance Procedure, Mission of Indonesia to the European Communities (Brussels). Access: 22 April 2015. <http://www.indonesianmissioneu.org/website/page20379569520030919378945.asp#3>

⁵¹⁷ Customs Clearance Procedure, Mission of Indonesia to the European Communities (Brussels). Access: 22 April 2015. <http://www.indonesianmissioneu.org/website/page20379569520030919378945.asp#3>

⁵¹⁸ RI calls for immediate implementation of Bali package, Jakarta Post (Jakarta) 25 January 2015. Access: 7 March 2015. <http://www.thejakartapost.com/news/2015/01/25/ri-calls-immediate-implementation-bali-package.html>

On Article 1, Italy has largely failed to publish clearance times, import and export procedures, duties and taxes as well as appeal procedures in a consistent and easily-accessible manner.⁵¹⁹ According to the OECD's Trade Facilitation Indicator, Italy's performance in the area of information availability falls below best practises.⁵²⁰

As a member of the European Union, Italy fulfills the requirements of Article 3: Advance Rulings. All European Union countries provide information on advance tariff classification, including application requirements, the timelines for obtaining a decision and the length of time for which the ruling is valid. Information concerning tariff classification is available following the submission of a Binding Tariff Information application, which is available on the Italian customs website.⁵²¹

Italy has not published any information concerning the submission of import documents prior to arrival or electronic payments. As such, it is not possible to determine if Italy has complied with Article 7 of the Bali Package.

Italy has largely failed to publish information about formalities connected with imports, exports and transit. As such, it is not possible to determine if Italy has complied with Article 10 of the Bali Package.

Overall, it is difficult to determine the extent of Italy's commitment to the Bali package due to a lack of publicly available information. Given that Italy has published very little concerning its trade policies and procedures, there is not enough information to demonstrate compliance with this commitment. Thus, Italy is awarded a score of -1.

Analyst: Emma Best

Japan: +1

Japan has fully complied with the trade facilitation measures of the Bali Package.

Japan fulfilled many of the requirements under Article 1: Publications and Availability of Information, but not in their totality. Japan has established transparent and electronic resources containing information relating to trade procedure, required forms and documents.⁵²² Japan has made available the applied rates of duties, taxes, fees and charges for in accordance with import or export.⁵²³ Japan also provides rules for classification or valuation of products for customs purposes, including special agreements with countries regarding trade.⁵²⁴ Japan outlines the laws, regulation and administrative rulings related to rules of origin for trade.⁵²⁵ Japan provides a list of import, export or transit restrictions.⁵²⁶ Japan has not provided penalty provisions against breaches of import or export formalities. Japan has not created an administrative authority for any person with a customs issue. Japan is reliant upon the conditions set out by the Economic Partnership Agreements

⁵¹⁹ OECD Trade Facilitation Indicators—Italy, OECD: Better Policies for Better Lives, April 2014, Access: October 1 2015. <http://www.oecd.org/italy/italy-oecd-trade-facilitation-indicators-april-2014.pdf>.

⁵²⁰ Compare your country: Trade Facilitation Indicators, Organization for Economic Co-operation and Development (Paris) June 2015. Access: 1 October 2015 <http://compareyourcountry.org/trade-facilitation>.

⁵²¹ Binding Tariff Information, Italian Customs and Monopolies Agency (Rome) Access: 11 October 2015. <http://www.agenziadoganemonopoli.gov.it/wps/wcm/connect/400e5e8044233c83b18fb94e7aaa0be0/BTI-20120704-EN.pdf?MOD=AJPERES&CACHEID=400e5e8044233c83b18fb94e7aaa0be0>.

⁵²² Trade Control Policy Overview, Ministry of Economy, Trade and Industry (Tokyo) 27 February 2015. Access 28 February 2015. http://www.meti.go.jp/english/policy/external_economy/trade_control/index.html

⁵²³ Outline of Tariff and Duty Rates System, Japan Customs (Tokyo) 2 January 2015. Access 28 February 2015. <http://www.customs.go.jp/english/summary/tariff.htm>

⁵²⁴ Japan Custom Tariff Schedule, Japan Tariff Association (Tokyo) 15 January 2015. Access 8 March 2015. <http://www.kanzei.or.jp/english/statistical/tariff/top/index/e>

⁵²⁵ Outline of Rules of Origin for GSP Scheme in Japan, Japan Customs (Tokyo) 8 January 2014. Access 7 March 2015. http://www.customs.go.jp/english/origin/rules_of_origin_gsp.pdf

⁵²⁶ 2001 Articles Prohibited from Importation, Japan Customs (Tokyo) 5 January 2012. Access 6 March 2015. http://www.customs.go.jp/english/c-answer_e/kinseihin/2001_e.htm

to settle disputes between states and the Japan Commercial Arbitration Association for commercial disputes.^{527,528} Japan has some procedures relating to the administration of tariff quotas.⁵²⁹ All of this information is available on the Internet, including the forms and documents required for import, export and transit. Japan also provides contact information for enquiry points.⁵³⁰

Japan has fulfilled the requirements of Article 7: Release and Clearance of Goods. Japan also maintained procedures allowing for the submission of import documentation to begin processing prior to the arrival of goods to expedite their release on arrival.⁵³¹ This includes the advance lodging of documents in electronic format for pre-arrival processing. Electronic payment is available for duties, taxes, fees and charges.⁵³²

Finally, under Article 10: Formalities Connected with Importation and Exportation and Transit, Japan does not require the use of customs brokers or pre-shipment inspections in relation to tariff classification and customs valuation.⁵³³

Japan has implemented or maintained all the measures in the Bali Package under articles one, seven and ten. Thus, Japan is awarded a score of +1.

Analyst: Anna Hobenadel

Korea: 0

Korea has partially complied with its commitment to implement and/or maintain all of the measures under the articles listed in the guidelines.

As of 4 October 2015, Korea fulfills the requirements under Article 1: Publication and Availability of Information under the Bali package. The Korea Customs Service (KCS) agency has importation, exportation, and transit procedures published on their website, along with the required documentation and forms.^{534,535,536} The customs website also has a search engine that allows for the search of all applicable import, export, and transit rates and duties, along with the fees and charges imposed by or for governmental agencies, including the distinctions between countries.⁵³⁷ Korea also provides the rules for the classification or valuation of products for customs purposes,⁵³⁸ as well as laws, regulations, and administrative rulings of general

⁵²⁷ Settlement of Disputes Between States, Improvement of the Business Environment, Ministry of Economy, Trade and Industry (Tokyo) 23 September 2012. Access 28 February 2015.

http://www.meti.go.jp/english/report/downloadfiles/2012WTO/03_08.pdf

⁵²⁸ Japan Commercial Arbitration Association International Commercial Mediation Rules, Japan Commercial Arbitration Association (Tokyo) 1 January 2009. Access 26 February 2015. <http://www.jcaa.or.jp/e/mediation/docs/rules.pdf>

⁵²⁹ Tariff Quota, Japan Customs (Tokyo) 4 January 2012. Access 8 March 2015.

<http://www.customs.go.jp/tokyo/english/yubin/kanwari.htm>

⁵³⁰ Inquiry, Japan Customs (Tokyo) 6 January 2013. Access 8 March 2015. http://www.customs.go.jp/question_e.htm

⁵³¹ Outline of Tariff and Duty Rates System, Japan Customs (Tokyo) 2 January 2015. Access 28 February 2015.

<http://www.customs.go.jp/english/summary/tariff.htm>

⁵³² Outline of Tariff and Duty Rates System, Japan Customs (Tokyo) 2 January 2015. Access 28 February 2015.

<http://www.customs.go.jp/english/summary/tariff.htm>

⁵³³ Details of Japan Customs Valuation System, Japan Customs (Tokyo) 5 January 2015. Access 28 February 2015.

http://www.customs.go.jp/english/summary/value_details.htm

⁵³⁴ Import Customs System, Korea Customs Service (Deajeon). Access: 8 March 2015. http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000001332&layoutMenuNo=21051

⁵³⁵ Flow chart of the export customs, Korea Customs Service (Deajeon). Access: 8 March 2015. http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000001337&layoutMenuNo=21057

⁵³⁶ Customs Declaration Form, Korea Customs Service (Deajeon). Access: 10 April 2015. http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000001321&layoutMenuNo=21034

⁵³⁷ KCS Tariff D/B(Inquiry), Korea Customs Service (Deajeon). Access: 10 April 2015.

<http://english.customs.go.kr/kcshome/tariff/CustomsTariffList.do?layoutMenuNo=21025>

⁵³⁸ The Method of Deciding Taxable Value, Korea Customs Service (Deajeon). Date of Access: 10 April 2015. http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000001343&layoutMenuNo=21065

application regarding the rules of origin,⁵³⁹ including the procedure of how to prove the origin.⁵⁴⁰ Korea provides information of restricted or prohibited items for exports and imports along with the penalty provisions for the associated formality breaches.^{541,542,543,544} Korea also provides the detailed procedure of its customs appeals process on its Customs Act.⁵⁴⁵ The KCS publishes its free trade agreements along with the associated tariff quota administrations when applicable.^{546,547} All of this information is available on the internet, including the availability of a question-and-answer section that accepts inquiries from the general public on the KCS website.⁵⁴⁸

As of 4 October 2015, Korea maintains its advance rulings information availability measures as presented on the KCS website in accordance to Article 3: Advanced Rulings of the Bali Package.⁵⁴⁹

On an April 2014 report by the Organisation for Economic Co-operation and Co-operation (OECD), Korea was shown to have trade facilitator indicators that were significantly better than the OECD average in the areas of appeal procedures, simplification and harmonization of documents, automation, border agency cooperation (internal and external) and was on par with the average for information availability, advance rulings, streamlining of procedures and governance and impartiality. Korea's performance on the involvement of the trade community, fees, and charges showed to be below average. Among the suggested improvements proposed by the OECD were an increase in fees transparency and an increase in the percentage of import and export documents submitted to customs that would benefit from pre-arrival processing, as recommended on Article 7: Release and Clearance of Goods of the Bali Package.⁵⁵⁰ As of 4 October 2015, the KCS outlines the methods of electronic payment of tax and tariff fees on their agency website in accordance with Article 7.⁵⁵¹

As of 4 October 2015, Korea has not made any alterations on its decision of not requiring the use of customs brokers for cargo processing and paperwork, as well as not requiring the use of pre-shipment inspections in

⁵³⁹ Labeling System of Country of Origin, Korea Customs Service (Deajeon). Access: 10 April 2015. http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000001342&layoutMenuNo=21063

⁵⁴⁰ Procedures for Proving the Origin, Korea Customs Service (Deajeon). Access: 10 April 2015. http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000001324&layoutMenuNo=21040

⁵⁴¹ Checking the conditions of import and export, Korea Customs Service (Deajeon). Access: 10 April 2015. http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000001340&layoutMenuNo=21061

⁵⁴² Protection of Intellectual Property, Korea Customs Service (Deajeon). Access: 10 April 2015. http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000001341&layoutMenuNo=21062

⁵⁴³ Drug crime, Korea Customs Service (Deajeon). Access: 10 April 2015. http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000001346&layoutMenuNo=21070

⁵⁴⁴ Security Hazard Articles, Korea Customs Service (Deajeon). Access: 10 April 2015. http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000001351&layoutMenuNo=21075

⁵⁴⁵ Customs Act, Korea Customs Service (Daejon) 2001. Access: 10 April 2015. http://export.gov/southkorea/static/Customs%20Act_Latest_eg_kr_029661.pdf

⁵⁴⁶ KOREA-US FTA, Korea Customs Service (Daejon). Access: 10 April 2015. http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000002365&layoutMenuNo=23273

⁵⁴⁷ KOREA-ASEAN FTA, Korea Customs Service (Daejon). Access: 10 April 2015. http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000002361&layoutMenuNo=23269

⁵⁴⁸ Information Plaza, Korea Customs Service (Deajeon). Access: 8 March 2015. <http://www.customs.go.kr/kcshome/main/qna/QnaList.do?layoutMenuNo=21035>

⁵⁴⁹ HS Code, Korea Customs Service (Deajeon). Access: 8 March 2015. http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000002333&layoutMenuNo=23255

⁵⁵⁰ OECD Trade Facilitation Indicators – Korea, OECD Trade and Agriculture Directorate (Paris), April 2014. Access: 8 March 2015. <http://www.oecd.org/tad/facilitation/korea-oecd-trade-facilitation-indicators-april-2014.pdf>

⁵⁵¹ Tax Payment, Korea Customs Service (Deajeon). Access: 10 April 2015. http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000001344&layoutMenuNo=21066

relation to tariff classification and customs valuation, in compliance with Article 10: Formalities Connected with Importation and Exportation and Transit of the Bali Package guidelines.⁵⁵²

Korea has maintained its measures that aim at trade facilitation and the reduction of administrative costs and waiting times for multilateral trade. These measures are also aimed at enhancing the predictability and transparency of customs procedures. Korea has participated in trade-facilitation negotiations by submitting and co-sponsoring proposals on topics in areas such as Single Window, release time of goods, and risk management together with the World Trade Organization (WTO).⁵⁵³

According to the WTO's Korea Trade Policy Review, Korea attaches high priority to making its trade laws transparent and readily available, including to foreigners, with many laws available in English on internet websites maintained by the relevant ministries and agencies.⁵⁵⁴

Korea was one of the first countries to automate customs procedures and has one of the least expensive documentation and customs cost in the world, USD 70 per 20-foot equivalent unit (TEU), contrasting to USD 195 per TEU which is the median among countries with Single Window options. Korea's Single Window program allowed for the reduction on license approval time which contributed to a reduction of 25-33% in total export time.⁵⁵⁵

Korea has maintained most of the measures in compliance with the articles present in the Bali package, including those listed in Article 10, however, it has not taken effective steps to further optimize its electronic pre-arrival processing documentation availability. Therefore, Korea has been awarded a score of 0.

Analyst: Artur Pereira

Mexico: 0

Mexico has partially complied with the trade facilitation measures of the Bali Package.

As of 30 September 2015, Mexico has partially fulfilled its requirements under Article 1 of the Bali package. The Government of Mexico has published a website which includes importation, exportation and transit procedures,⁵⁵⁶ regulations and administrative rules relating to rules of origin,⁵⁵⁷ required forms and documents for importation and exportation,⁵⁵⁸ and contact information on enquiry points.⁵⁵⁹ Information about rates of duties and taxes and appeal procedures are not accessible.

⁵⁵² Small and Medium Enterprises (SME) Adjustments to Information Technology (IT) in Trade Facilitation: The South Korean Experience, Asia-Pacific Research and Training Network on Trade (Seoul), January 2009. Access: 8 March 2015.

<http://www.unescap.org/sites/default/files/AWP%20No.%2061.pdf>

⁵⁵³ Full report - World Trade Organization, World Trade Organization (Seoul), 15 August 2012. Access: 8 March 2015.

www.wto.org/english/tratop_e/tpr_e/g268_e.doc

⁵⁵⁴ Trade Policy Review: Republic of Korea, World Trade Organization Secretariat (Seoul), 21 September 2012. Access: 8 March 2015. https://www.wto.org/english/tratop_e/tpr_e/s268_sum_e.pdf

⁵⁵⁵ Enabling Trade: Catalysing Trade Facilitation Agreement Implementation in Brazil, World Economic Forum (Geneva), January 2015. Access: 8 March 2015. http://www3.weforum.org/docs/WEFUSA_EnablingTrade_Brazil_Report2015.pdf

⁵⁵⁶ Regímenes Aduaneros, Servicio De Administración Tributaria (Mexico) 11 February 2014. Access: 4 October 2015.

http://www.sat.gob.mx/aduanas/importando_exportando/regimenes/Paginas/default.aspx

⁵⁵⁷ Extracto De Las Principales Resoluciones Favorables A Los Contribuyentes Que Deriven De Consultar Reales Y Concretas, Servicio De Administración Tributaria (Mexico) 29 September 2015. Access: 4 October 2015.

http://www2.sat.gob.mx/sitio_internet/sitio_aplicaciones/Resoluciones_Favorables/

⁵⁵⁸ Declaraciones, Avisos, Formatos E Instructivos De Trámite, Servicio De Administración Tributaria (Mexico) 4 September 2015. Access: 1 October 2015.

http://www.sat.gob.mx/informacion_fiscal/normatividad/formas_fiscales/Paginas/declaraciones_comercio_exterior.aspx

⁵⁵⁹ Directoria De Aduanas, Servicio De Administración Tributaria (Mexico) 19 February 2013. Access: 1 October 2015.

http://www.sat.gob.mx/contacto/contactenos/Paginas/dir_adu.aspx

As of 30 September 2015, Mexico has partially fulfilled its requirements under Article 3: Advance Rulings. It has published information about the time period by which it will issue an advance ruling and the length of time for which the advance ruling is valid.⁵⁶⁰ The requirements for the application for an advance ruling, including the information to be provided and the format, however, are not published.

As of 30 September 2015, Mexico fulfills requirements under Article 7 of the Bali package. Import documentation and other required information can be submitted electronically at a single point of contact at any time prior to arrival of goods through the Ventanilla Unica or Single Window website⁵⁶¹. The Government of Mexico also provides for electronic payment of duties, taxes, fees and charges⁵⁶².

On 17 August 2015, the Mexican Ministry of Public Administration published a call for tenders for the Customs Technology Integration Project (PITA)⁵⁶³. The goal of this project is to facilitate and expedite the processing and clearance of goods by modernizing 60 checkpoints that account for 99% of the customs checkpoints for commercial goods. The project will begin in December 2015.

As of 30 September 2015, Mexico fulfills requirements under Article 10: Formalities Connected with Importation and Exportation and Transit, as the use of customs brokers and pre-shipment inspections are optional, not mandatory.⁵⁶⁴

On 23 September 2014, the four members of the Pacific Alliance — Chile, Colombia, Mexico and Peru — met in New York City to discuss the integration of the alliance into the global market. The President of Mexico Enrique Peña Nieto confirmed that the members have reached an agreement, which entails eliminating tariffs for 92% of goods. This will provide easier interaction between the countries.⁵⁶⁵

Mexico has implemented some of the measures under Articles 1, 3, and 10 of the Bali Package. Thus, Mexico has been awarded a score of 0.

Analyst: Arturo Sparks

Russia: 0

Russia has partially complied with the commitment on trade.

Russia is member of the Eurasian Economic Union (EAEU) which is an international organization for regional economic integration. Member-states delegated the authority over the most part of their trade policies to the EAEU. The Eurasian Economic Commission (EEC) is a permanent regulatory body of the EEC. The EEC web-page contains all the information under Article 1 of the Bali package, including:

- Importation, exportation and transit procedures and required forms and documents.⁵⁶⁶
- Applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation, and fees and charges imposed by or for governmental agencies on or in connection with importation,

⁵⁶⁰ Diario Oficial de la Federación (Mexico) 30 December 1993. Date Accessed: 5 October 2015.

http://dof.gob.mx/nota_detalle.php?codigo=4818866&fecha=30/12/1993

⁵⁶¹ Operación, Ventanilla Digital Mexicana de Comercio Exterior (Mexico) 2011. Access: 4 October 2015.

<https://www.ventanillaunica.gob.mx/vucem/SobreVU/Operacion/index.htm>

⁵⁶² Pago Electronico E5, Servicio De Administración Tributaria (Mexico) 29 September 2015. Access: 4 October 2015.

http://www.sat.gob.mx/fichas_tematicas/e5/Paginas/default.aspx

⁵⁶³ Comunicado De Prensa 094, Servicio De Administración Tributaria (Mexico) 17 August 2015. Access: October 4 2015.

http://www.sat.gob.mx/sala_prensa/comunicados_nacionales/Paginas/com2015_094.aspx

⁵⁶⁴ Reglamento de la Ley Aduanera, Diario Oficial De La Federación (Mexico) 20 April 2015. Date Accessed: 4 October 2015.

http://www.dof.gob.mx/nota_detalle.php?codigo=5389356&fecha=20/04/2015

⁵⁶⁵ The Presidents of the Pacific Alliance in New York City, Alianza Pacífico (New York) 23 September 2014. Access: 1 March 2015

<http://alianzapacifico.net/en/the-presidents-of-the-pacific-alliance-in-new-york-city/>

⁵⁶⁶ Notification form, Eurasian Economic Commission. Access: 15 May 2015.

<http://www.eurasiancommission.org/en/docs/Pages/notiform.aspx>

exportation or transit, procedures relating to the administration of tariff quotas, and rules for the classification or valuation of products for customs purposes.⁵⁶⁷

- Laws, regulations and administrative rulings of general application relating to rules of origin.⁵⁶⁸
- Import, export or transit restrictions or prohibitions.⁵⁶⁹
- Penalty provisions against breaches of import, export or transit formalities and appeal procedures.⁵⁷⁰
- Agreements or parts thereof with any country or countries relating to importation, exportation or transit.⁵⁷¹

As for the Article 3, the Eurasian Commission web-page does not contain information on the time period by which it will issue an advance ruling and the length of time for which the advance ruling is valid.

The Eurasian Commission web-page provides for the opportunity to fill the notification form on-line, thus, conforming to the rules set out in the Article 7.⁵⁷²

Eurasian Economic Union does not maintain measures requiring the use of pre-shipment inspections in relation to tariff classification and customs valuation or the mandatory use of customs brokers.

Russia, being a member of the Eurasian Economic Union, maintains measures under each of the articles listed in the guidelines, but not in their totality. Thus, Russia is awarded a score of 0 for partially complying with the commitment.

Analyst: Andrei Sakharov

Saudi Arabia: -1

Saudi Arabia has failed to implement or maintain measures under Article 3: Advance Rulings and Article 7: Release and Clearance of Goods.

Saudi Arabia fulfills the requirements under Article 1: Publication and Availability of Information under the Bali package. Saudi Arabia has maintained transparent and electronic published resources containing all information relating to trade procedures, duties, rules, administrative measures, appeal procedures etc.⁵⁷³ Saudi Arabia has maintained enquiry points on its website and by telephone.⁵⁷⁴

⁵⁶⁷ Common Customs Tariff of the Customs Union, Eurasian Economic Commission. Access: 15 May 2015. <http://www.eurasiancommission.org/en/act/trade/catr/ett/Pages/default.aspx>.

⁵⁶⁸ Technical Regulation and Accreditation Department, Regulatory framework, Eurasian Economic Commission. Access: 15 May 2015. http://www.eurasiancommission.org/en/act/texnreg/deptexreg/noRMB_aza/Pages/noRMB_aza.aspx.

⁵⁶⁹ Single list of goods subject to prohibitions or restrictions on import or export by the Customs Union member states within the EurAsEC when trading with third countries and Provisions on application of restrictions, Eurasian Economic Commission. Access: 15 May 2015. http://www.eurasiancommission.org/en/act/trade/catr/nontariff/Pages/ediny_perechen.aspx.

⁵⁷⁰ Agreement on modalities of criminal and administrative penalties for breaching customs laws of the Customs Union or members thereof, Eurasian Economic Commission. Access: 15 May 2015. <http://www.eurasiancommission.org/docs/Download.aspx?IsDlg=0&ID=4193&print=1>.

⁵⁷¹ International agreements, Eurasian Economic Commission. Access: 15 May 2015. [https://docs.eaeunion.org/en-us/Pages/AllDocuments.aspx#npbdocumentbelongstaxId=\[{%22id%22:%22b591e83f-Of9a-4fce-8760-758ac7690c84%22,%22title%22:%22%D0%9C%D0%B5%D0%B6%D0%B4%D1%83%D0%BD%D0%B0%D1%80%D0%BE%D0%B4%D0%BD%D1%8B%D0%B5%20%D0%B4%D0%BE%D0%B3%D0%BE%D0%B2%D0%BE%D1%80%D1%8B%22}\]](https://docs.eaeunion.org/en-us/Pages/AllDocuments.aspx#npbdocumentbelongstaxId=[{%22id%22:%22b591e83f-Of9a-4fce-8760-758ac7690c84%22,%22title%22:%22%D0%9C%D0%B5%D0%B6%D0%B4%D1%83%D0%BD%D0%B0%D1%80%D0%BE%D0%B4%D0%BD%D1%8B%D0%B5%20%D0%B4%D0%BE%D0%B3%D0%BE%D0%B2%D0%BE%D1%80%D1%8B%22}]).

⁵⁷² Notification form, Eurasian Economic Commission. Access: 15 May 2015. <http://www.eurasiancommission.org/en/docs/Pages/notiform.aspx>.

⁵⁷³ Laws and Regulations, Ministry of Commerce and Industry (Riyadh) 5 February 2014. Access: 25 February 2015. <http://mci.gov.sa/en/LawsRegulations/Pages/default.aspx>

⁵⁷⁴ Contact Us, Ministry of Commerce and Industry (Riyadh) 8 December 2013. Access: 25 February 2015. <http://mci.gov.sa/en/ContactUs/Pages/default.aspx>

All of this information is available on the Internet fulfilling the second requirement under Article 1: Publication and Availability of Information.⁵⁷⁵

Saudi Arabia does not fulfill the requirements under Article 3: Advance Rulings. It has not published the requirements for the application for an advance ruling, the time period by which it will issue an advance ruling or the length of time for which the advance ruling is valid.⁵⁷⁶

Saudi Arabia does not fulfill the requirements under Article 7: Release and Clearance of Goods. It has not adopted procedures allowing for pre-arrival processing⁵⁷⁷ and has not established an option of electronic payment for duties, taxes, fees and charges collected by customs incurred upon importation or exportation.⁵⁷⁸

Saudi Arabia fulfills the requirements under Article 10: Formalities Connected With Importation and Exportation and Transit. Saudi Arabia does not require pre-shipment inspections in relation to tariff classification and customs valuation.⁵⁷⁹ It also has not introduced the mandatory use of custom brokers.⁵⁸⁰

Thus, Saudi Arabia has been awarded a score of -1.

Analyst: H  l  ne Emorine

South Africa: +1

South Africa has implemented or maintained all the measures under the articles listed in the guidelines including those of Article 10.

As of 30 September 2015, South Africa has published the required information as required by Article 1: Publication and Availability of Information of Information.⁵⁸¹ South Africa has established transparent and electronic published resources containing information relating to trade procedures and required forms and documents. The South African customs administration offers a comprehensive traveler processing document, and several other resources, that outline the external directives for traveler processing and customs administration.⁵⁸² Published online are the importation, exportation and transit procedures, as well as applied rates of duties, taxes and fees of any kind.⁵⁸³ Penalties and appeal procedures against decisions are provided.⁵⁸⁴

⁵⁷⁵ Laws and Regulations, Ministry of Commerce and Industry (Riyadh) 5 February 2014. Access: 25 February 2015.

<http://mci.gov.sa/en/LawsRegulations/Pages/default.aspx>

⁵⁷⁶ Rules and Regulations of Saudi Customs, Ministry of Finance (Riyadh) 2011. Access: 30 April 2015

http://www.customs.gov.sa/CustomsNew/rules/sRules_E.aspx

⁵⁷⁷ General Requirements of Import, Ministry of Finance (Riyadh). Access: 25 February 2015 http://www.customs.gov.sa/CustomsNew/rules/sUnitedRulesDetails_E.aspx?ch_id=5&chname=Importation%20and%20Exportation

⁵⁷⁸ Explanation of Payment Method For Transaction Value of Imported or Exported Goods, Ministry of Finance (Riyadh). Access: 25 February 2015. http://www.customs.gov.sa/CustomsNew/advice/ETameemDetails.aspx?RecordId=1&Search_Str=payment

⁵⁷⁹ Principles for Application of the Customs Tariff, Ministry of Finance (Riyadh). Access: 25 February 2015.

http://www.customs.gov.sa/CustomsNew/rules/sItemDetail_E.aspx?chid=2&chname=Principles%20for%20Application%20of%20the%20Customs%20Tariff

⁵⁸⁰ Customs Broker, Ministry of Finance (Riyadh). Access: 25 February 2015.

http://www.customs.gov.sa/customsnew/rules/sItemDetail_E.aspx?chid=10&clid=0&Search_Str=brokers

⁵⁸¹ Customs & Excise, SARS (Pretoria) 20 January 2015. Access: 22 April 2015. <http://www.sars.gov.za/ClientSegments/Customs-Excise/Pages/default.aspx>

⁵⁸² Processing, SARS (Pretoria) 26 February 2013. Access: 5 May 2015. <http://www.sars.gov.za/ClientSegments/Customs-Excise/Processing/Pages/default.aspx>

⁵⁸³ Customs & Excise, SARS (Pretoria) 20 January 2015. Access: 5 May 2015. <http://www.sars.gov.za/ClientSegments/Customs-Excise/Pages/default.aspx>

⁵⁸⁴ Processing, SARS (Pretoria) 26 February 2013. Access: 5 May 2015. <http://www.sars.gov.za/ClientSegments/Customs-Excise/Processing/Pages/default.aspx>

As of 30 September 2015, procedures for advanced rulings are described in a detailed manner. Applications for advance rulings are done through eFiling. A number of resources are available to assist individuals' applications that list the requirements, the time period, and the length of time for which the advance ruling is valid.⁵⁸⁵

As of 30 September 2015, South Africa follows Article 7, by allowing for the processing of goods before their arrival and the lodging of documents in electronic format.⁵⁸⁶ A number of electronic payment methods are available for duties, taxes, fees, and charges collected by the customs.⁵⁸⁷

As of 30 September 2015, South Africa has also met the condition of not requiring pre-shipment inspections and customs brokers according to Article 10: Formalities Connected with Importation and Exportation and Transit.⁵⁸⁸

Since 2000, South Africa had in place duties against imports of certain US chicken products. Though South Africa and the US are working together on a program for increased market access between the two respective nations, South Africa has been reluctant in receding its trade barriers.⁵⁸⁹

South Africa has implemented and maintained all the measures under the articles listed in the guidelines. Thus, South Africa is awarded a score of +1.

Analyst: John Koester

Turkey: -1

Turkey has failed to comply with its commitment to implement the Bali package.

The government of Turkey has adopted the EU's common external trade standards, so customs tariffs and duties have a degree of predictability; however, Turkey continues to maintain its own value-added tax and use various barriers to control and restrict imports.⁵⁹⁰ A lack of publicly available information makes it difficult to determine Turkey's trade policies and procedures.

No conclusive information is available from the Government of Turkey verifying that it has complied with and/or implemented any of the trade measures in the Bali package.

Thus, Turkey has been awarded a score of -1.

Analyst: Emma Best

United Kingdom: +1

The United Kingdom has fully complied with the trade facilitation measures of the Bali Package.

UK has fulfilled all of the requirements for Article 1: Publication and Availability of Information. UK has established transparent and electronic published resources containing information relating to trade procedures

⁵⁸⁵ Rulings, SARS (Pretoria) 16 April 2014. Access: 5 May 2015. <http://www.sars.gov.za/Legal/TaxAdmin/Pages/Rulings.aspx>

⁵⁸⁶ Pre-Assessment, SARS (Pretoria) 26 February 2013. Access: 5 May 2015. <http://www.sars.gov.za/ClientSegments/Customs-Excise/Processing/Pre-assessment/Pages/default.aspx>

⁵⁸⁷ Make a payment, SARS (Pretoria) 1 April 2015. Access: 5 May 2015. <http://www.sars.gov.za/ClientSegments/Individuals/How-Pay/Pages/Payment.aspx>

⁵⁸⁸ Tariff, SARS (Pretoria) 20 January 2015. Access: 5 May 2015. <http://www.sars.gov.za/ClientSegments/Customs-Excise/Pages/Tariff.aspx>

⁵⁸⁹ South Africa, US Seek Solution on Poultry Row Ahead of AGOA Renewal, International Centre for Trade and Sustainable Development (Geneva) 29 January 2015. Access: 7 March 2015. <http://www.ictsd.org/bridges-news/bridges/news/south-africa-us-look-for-solution-on-poultry-row-ahead-of-agoa-renewal>

⁵⁹⁰ Tariffs and Regulations: Export Markets — Turkey, Australian Trade Commission (Istanbul) November 2014. Access: 1 October 2015. <https://www.austrade.gov.au/Australian/Export/Export-markets/Countries/Turkey/Doing-business/Tariffs-and-regulations>.

and required forms and documents.⁵⁹¹ UK also provides the applied rates of duties, taxes, fees and charges in relation to imports, exports and transit.⁵⁹² UK also provides information on the rules for classification or valuation of products for customs purposes.⁵⁹³ UK provides the laws, regulations and administrative rulings for rules of origin or trade agreements with various countries.⁵⁹⁴ The country also provides an extensive list of the import, export and transit restrictions or prohibitions.⁵⁹⁵ The UK publishes penalty provisions against breaches of import, export or transit formalities.⁵⁹⁶ Individuals with customs issues have the right to administrative appeal by an authority higher than the office that issued the decision through the Tax Tribunal.⁵⁹⁷ The UK also provides information and procedures relating to the administration of tariff quotas.⁵⁹⁸ All of this information is available on the Internet, including all the forms and documents required for trade. The UK has also maintained an enquiry point to answer reasonable questions of governments, traders and interested parties regarding trade procedures or to comment on the introduction or amendment of laws regarding trade.⁵⁹⁹

The UK has also fulfilled the requirements of Article 7: Release and Clearance of Goods. Through the Single Administrative Document, the UK has allowed for the submission of import documentation to begin processing prior to the arrival of the goods.⁶⁰⁰ The requirements necessary are different for EU members and non-EU members. This includes the length of time it will take to issue a ruling and the length of time it is valid. The UK also offers the option of electronic payment for duties and fees collection by customs during import and export.⁶⁰¹

Finally, the UK has fulfilled the requirements under Article 10: Formalities Connected with Importation and Exportation and Transit. The use of a customs broker for trade is optional but not mandatory.⁶⁰² Pre-shipment inspections in relation to tariff classification and custom valuation are not required.⁶⁰³

The UK has implemented or maintained all the measures in the Bali Package under articles one, seven and ten. Thus, it is awarded a score of +1.

Analyst: Anna Hobenadel

⁵⁹¹ Trading in the EU, UK Trade and Investment (London) 1 January 2015. Access 28 February 2015. <https://www.gov.uk/trading-in-the-eu>

⁵⁹² Trade Tariff Tool, UK Trade and Investment (London) 9 March 2015. Access 9 March 2015. <https://www.gov.uk/trade-tariff/sections>

⁵⁹³ Classify Imports and Exports using the UK Trade Tariff, HM Revenue and Customs (London) 13 June 2013. Access 28 February 2015. <https://www.gov.uk/browse/business/imports-exports/classification-of-goods>

⁵⁹⁴ Rules of Origin for Imported and Exported Goods, HM Revenue and Customs (London) 13 June 2013. Access 8 March 2015. <https://www.gov.uk/rules-of-origin>

⁵⁹⁵ Current Arms Embargoes and Other Restrictions, Department for Business, Innovation & Skills (London) 11 September 2014. Access 7 March 2015. <https://www.gov.uk/current-arms-embargoes-and-other-restrictions>

⁵⁹⁶ Archiving your Trade Documents, HM Revenue and Customs (London) 14 June 2014. Access 8 March 2015. <https://www.nibusinessinfo.co.uk/content/penalty-regimes-and-archiving-your-international-trade-documents>

⁵⁹⁷ Appeal to the Tax Tribunal, Government of United Kingdom (London) 12 February 2015. Access 28 February 2015. <https://www.gov.uk/tax-tribunal>

⁵⁹⁸ Duty Suspensions and Tariff Quotas, Department for Business, Innovation & Skills (London) 27 February 2015. Access 4 March 2015. <https://www.gov.uk/duty-suspensions-and-tariff-quotas>

⁵⁹⁹ Removing Trade Barriers for UK Exporters, Department for Business, Innovation & Skills (London) 9 October 2012. Access 27 February 2015. <https://www.gov.uk/removing-trade-barriers-for-uk-exporters>

⁶⁰⁰ The Single Administrative Document for Import and Export, HM Revenue and Customs (London) 13 June 2013. Access 28 February 2015. <https://www.gov.uk/declarations-and-the-single-administrative-document>

⁶⁰¹ Log in to use VAT Online Services, HM Revenue and Customs (London) 3 February 2014. Access 28 February 2015. <https://www.gov.uk/send-vat-return>

⁶⁰² The Single Administrative Document for Import and Export, HM Revenue and Customs (London) 13 June 2013. Access 28 February 2015. <https://www.gov.uk/declarations-and-the-single-administrative-document>

⁶⁰³ Open Individual Export Licences, Department for Business, Innovation and Skills (London) 13 February 2015. Access 28 February 2015. <https://www.gov.uk/open-individual-export-licences>

United States: +1

The United States has fully complied with the trade facilitation measures of the Bali Package.

On Article 1, the U.S. complies to the maintenance of transparent and electronic published resources containing information relating to trade procedures, duties, rules, administrative measures, appeal procedures, etc.⁶⁰⁴

The U.S. Customs and Border Protection website features a helpful question-and-answer tool that addresses the questions other traders, or interested parties might have regarding trade-related matters.

The U.S. Customs and Border Protection agency possesses a number of interactive contact options on their website, including a live chat feature, a phone number, and address.

The U.S. maintains a number of documents and regulations that ensure common customs procedures and uniform documentation requirements across the country.⁶⁰⁵

Any person to whom customs issues an administrative decision is entitled to submit an administrative appeal of initial determination to the government, under Title 19, Chapter I, Part 103, Subpart A, Section 103.7 of the US Code of Federal Regulations.⁶⁰⁶

On Article 3, the U.S. Customs and Border Protection agency provides accessible online information for rulings and legal decisions including documentation and time periods for all advance rulings, either submitted online or by mail.⁶⁰⁷

On Article 4, according to the U.S. Customs and Border Protection agency, the necessary documents can only be obtained no more than a week prior to the expected arrival of goods in port; processing of documents takes at minimum 16 working hours.⁶⁰⁸

Electronic payment of customs fees is made possible by the Automated Clearinghouse Credit, which allows users to pay their fees online.⁶⁰⁹

On Article 10, the U.S. allows importers to make entry on their own without the use of customs brokers, but acknowledge that many first time importers and exporters consult a licensed customs broker.⁶¹⁰

The U.S. does not require pre-shipment inspections in relation to tariff classification and customs valuation.⁶¹¹

⁶⁰⁴ U.S. Customs and Border Protection, About Foreign Trade Zones and Contact Info (Washington) Access: 10 October 2015.

<http://www.cbp.gov/border-security/ports-entry/cargo-security/cargo-control/foreign-trade-zones/about>

⁶⁰⁵ U.S. Customs and Border Protection, Customs Procedures, (Washington) Access: 10 October 2015.

<http://www.cbp.gov/trade/nafta/customs-procedures>

⁶⁰⁶ Cornell University Law School, 19 CFR 103.7- Administrative Appeal of Initial Determination (Ithica) 22 March 1999. Access: 10 October 2015. <https://www.law.cornell.edu/cfr/text/19/103.7>

⁶⁰⁷ U.S. Customs and Border Protection, Rulings and Legal Decisions(Washington) 14 May 2014. Access: 10 October 2015.

<http://www.cbp.gov/trade/rulings>

⁶⁰⁸ U.S. Customs and Border Protection, Filing a Formal Entry, (Washington) 14 May 2014. Access: 10 October 2015.

[https://help.cbp.gov/app/answers/detail/a_id/214/~/filing-a-formal-entry-\(for-goods-valued-at-\\$2500-or-more\)](https://help.cbp.gov/app/answers/detail/a_id/214/~/filing-a-formal-entry-(for-goods-valued-at-$2500-or-more))

⁶⁰⁹ U.S. Customs and Border Protection, Automated Clearinghouse(Washington) 14 May 2014. Access: 10 October 2015.

<http://www.cbp.gov/trade/automated/ach>

⁶¹⁰ Public Stockholding Programmes for Food Security Face Uphill Struggle, Inter Press Service News Agency (Geneva) 17 July 2014. Access: 10 October 2015. <http://www.ipsnews.net/2014/07/public-stockholding-programmes-for-food-security-face-uphill-struggle/>

⁶¹¹ U.S. Customs and Border Protection, Commodity Graph Reports and Tariff Preference Levels (Washington) Access: 10 October 2015. <http://www.cbp.gov/trade/quota/tariff-rate-quotas>

The United States has implemented all of the measures under articles 1, 37, and 10. Thus the United States is awarded a score of +1.

Analyst: Alessandra Jenkins

European Union: +1

The European Union has fully complied with the trade facilitation measures of the Bali Package.

The EU fulfills the requirements under Article 1: Publication and Availability of Information under the Bali package. The EU publishes information regarding importation, exportation and transit procedures along with required forms and documents.⁶¹² The EU also publishes the applied rates of duties, taxes and fees imposed on imports, exports or transit. Rules for the classification or valuation of products for customs purposes are also provided, including the procedures relating to the administration of tariffs. The EU provides various laws, regulations and administrative rulings relating to rules of origin as well as agreements with countries relating to trade. The EU also provides resources on restricted or prohibited items for export and import. If trade conditions are not met, the EU provides penalty provisions. The EU also provides contact information to enquiry points for questions regarding trade procedures, duties, rules and appeals. The EU outlines procedures for the administration of tariff quotas. All of this information is available on the Internet, fulfilling the requirement second requirement under Article 1: Publication and Availability of Information. This includes contact information for enquiry points and the necessary forms needed for trade within the EU.

The EU provides information on advance rulings including the requirements for application, the time period it takes to provide the ruling and the length of time a ruling is valid in accordance with Article 3: Advanced Rulings.⁶¹³ The EU also fulfills the requirements for Article 7: Release and Clearance of Goods to allow for pre-arrival processing of goods into the EU, including providing for lodging of documents in electronic format. The option for electronic payment of debit or credit is also available at some border crossings.

Finally, under Article 10: Formalities connected with importation and exportation and transit, shipment inspection in relation to tariff classification and custom valuation is not required and the use of customs brokers is optional, not mandatory.⁶¹⁴

The EU has implemented or maintained all the measures in the Bali Package under the articles one, seven and ten. Thus, the EU is awarded a score of +1.

Analyst: Anna Hobenadel

⁶¹² European Commission, Trade: Import/Export to the EU. (London). 8 November 2013. Date of Access: 7 October 2015. <http://ec.europa.eu/trade/import-and-export-rules/import-into-eu/>

⁶¹³ European Commission: Taxation and Customs Union, Binding Tariff Information. (London). 8 November 2013. Date of Access: 7 October 2015

http://ec.europa.eu/taxation_customs/customs/customs_duties/tariff_aspects/classification_goods/index_en.htm

⁶¹⁴ Bellmann, Christophe. The Bali Agreement: Implications for Development and the WTO. (Geneva) 2 May 2015. Date of Access: 7 October 2015. <http://www.cbsa-asfc.gc.ca/import/guide-eng.html>