



# International Customs Program Review

## Module Content

| Module 1: Elements of International Trade                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Module 2: Customs Regulatory Control                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| <ul style="list-style-type: none"> <li>• International Trade Transactions               <ul style="list-style-type: none"> <li>○ Importance of Documents</li> <li>○ Need for Risk Management</li> <li>○ International Legal Framework</li> </ul> </li> <li>• INCOTERMS               <ul style="list-style-type: none"> <li>○ Delivery</li> <li>○ Insurance</li> <li>○ Modes of Transport</li> </ul> </li> <li>• Contract of Sale               <ul style="list-style-type: none"> <li>○ Key Elements</li> <li>○ Payment terms</li> <li>○ Insurance terms</li> <li>○ Arbitration</li> </ul> </li> <li>• International Carriage of Goods               <ul style="list-style-type: none"> <li>○ Contract of Carriage</li> <li>○ Airway Bill</li> <li>○ Bills of Lading</li> <li>○ Marine Insurance</li> <li>○ UPU standard documents</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>• International Trade Treaties and Conventions</li> <li>• Customs Specific Agreements               <ul style="list-style-type: none"> <li>○ HS Convention</li> <li>○ WTO Valuation Agreement</li> </ul> </li> <li>• Customs Compliance Management Framework</li> <li>• Risk Managed Approach to Compliance Management</li> <li>• Compliance Assessment               <ul style="list-style-type: none"> <li>○ Documentary Controls</li> <li>○ Physical Examination/Search</li> <li>○ Authorised Economic Operators</li> <li>○ Audit</li> <li>○ Enforcement</li> </ul> </li> </ul>                                                                                                          |
| Module 3: Supply Chain Security                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Module 4: Customs Operational Environment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <ul style="list-style-type: none"> <li>• Elements of a Supply Chain               <ul style="list-style-type: none"> <li>○ Terminology</li> </ul> </li> <li>• Improving Effectiveness               <ul style="list-style-type: none"> <li>○ Efficiency</li> <li>○ Predictability</li> </ul> </li> <li>• International Terrorism               <ul style="list-style-type: none"> <li>○ US Response                   <ul style="list-style-type: none"> <li>▪ Air Cargo Advanced Screening</li> <li>▪ C-TPAT</li> </ul> </li> <li>○ International Response                   <ul style="list-style-type: none"> <li>▪ WCO Framework of Standards</li> </ul> </li> <li>○ European Response</li> <li>○ Secure Trade in APEC Region (STAR)</li> </ul> </li> <li>• Role of Customs in Securing International Trade</li> </ul>                                 | <ul style="list-style-type: none"> <li>• Clearance of Goods and other Customs Procedures               <ul style="list-style-type: none"> <li>○ WCO Guidelines</li> <li>○ The Role of the Goods Declaration</li> <li>○ Pre-Arrival Processing</li> <li>○ Duties and Taxes</li> </ul> </li> <li>• Air Cargo</li> <li>• Express Cargo               <ul style="list-style-type: none"> <li>○ Express Handling Units</li> <li>○ Mail Handling Units</li> <li>○ Immediate Release of Cargo</li> </ul> </li> <li>• Sea Cargo</li> <li>• Land (Road/Rail) Cargo</li> <li>• Depots and Warehouses               <ul style="list-style-type: none"> <li>○ Depots</li> <li>○ Bonded Warehouses</li> <li>○ Free Zones</li> </ul> </li> </ul> |





## International Customs Program Review

| <b>Module 5: Rules of Origin</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Module 6: Tariff Classification</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| <ul style="list-style-type: none"> <li>• Free Trade Areas and Agreements               <ul style="list-style-type: none"> <li>◦ Multilateral Agreements</li> <li>◦ Regional Agreements</li> <li>◦ Bilateral Agreements</li> </ul> </li> <li>• The Meaning of Origin               <ul style="list-style-type: none"> <li>◦ Non-preferential Rules of Origin</li> <li>◦ Preferential Rules of Origin</li> <li>◦ The Rules                   <ul style="list-style-type: none"> <li>▪ Wholly Obtained</li> <li>▪ Substantially Transformed</li> </ul> </li> </ul> </li> <li>• WTO Agreement of Rules of Origin</li> <li>• Revised Kyoto Convention Rules of Origin               <ul style="list-style-type: none"> <li>◦ Certificates of Origin</li> <li>◦ Declarations of Origin</li> </ul> </li> </ul>                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>• Harmonised System               <ul style="list-style-type: none"> <li>◦ Convention</li> <li>◦ Nomenclature</li> </ul> </li> <li>• Classification Structure               <ul style="list-style-type: none"> <li>◦ Sections and Chapters</li> <li>◦ Legal Notes</li> <li>◦ Headings and Sub-Headings</li> </ul> </li> <li>• Classification Process               <ul style="list-style-type: none"> <li>◦ Identification of Goods</li> <li>◦ The Interpretation Rules                   <ul style="list-style-type: none"> <li>▪ Rule 1</li> <li>▪ Rule 6</li> <li>▪ Rules 2 to 5</li> </ul> </li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Module 7: Customs Valuation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Module 8: Regulatory Trends and Technical Developments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <ul style="list-style-type: none"> <li>• Self-Assessment System for Declaring Goods and their Value for Duty</li> <li>• Generally Accepted Accounting Principles (GAAP)</li> <li>• Transparency in Customs Valuation               <ul style="list-style-type: none"> <li>◦ Currency Conversion</li> <li>◦ Publication of Laws</li> <li>◦ Declaration of Value</li> <li>◦ Explanation in Writing</li> <li>◦ Valuation Advice and Rulings</li> </ul> </li> <li>• Administrative Obligations Conferring Rights to the Importer               <ul style="list-style-type: none"> <li>◦ Appeal Procedures</li> <li>◦ Release of Goods on Guarantee</li> <li>◦ Burden of Proof</li> </ul> </li> <li>• Uniform Valuation Methodology</li> <li>• WTO Valuation Agreement: Technical Rules and Methods               <ul style="list-style-type: none"> <li>◦ Transaction Value</li> <li>◦ Price Actually Paid/Payable</li> <li>◦ Identical and Similar Goods</li> <li>◦ Deductive Value</li> <li>◦ Computed Value</li> <li>◦ Fallback Method</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>• E-Commerce               <ul style="list-style-type: none"> <li>◦ Models, Players, Platforms</li> <li>◦ Risk Areas (volumes, data quality, undervaluation, classification, taxes, de minimis)</li> </ul> </li> <li>• “Green Customs”               <ul style="list-style-type: none"> <li>◦ Drivers: Climate Regulations</li> <li>◦ Human Rights, Forced Labor</li> <li>◦ Examples: C-BAM, Deforestation, ...</li> </ul> </li> <li>• (Disruptive) Customs Technologies and Automation               <ul style="list-style-type: none"> <li>◦ AI and Machine Learning</li> <li>◦ Major Drivers                   <ul style="list-style-type: none"> <li>▪ Complexity, “overregulation”, shortage of Customs specialists</li> </ul> </li> <li>◦ Customs process related automation</li> <li>◦ AI Risk Mitigation &amp; Due Diligence</li> <li>◦ Risks associated with use of AI</li> <li>◦ Blockchain (?)</li> </ul> </li> <li>• Integrity               <ul style="list-style-type: none"> <li>◦ Relationship between Customs and the Private Sector</li> </ul> </li> </ul> |

