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European Union

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## **LEGISLATIVE ACTS AND OTHER INSTRUMENTS**

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Subject: COUNCIL DECISION on the position to be taken on behalf of the European Union within the Technical Committees on Customs Valuation and on Rules of Origin, established under the auspices of the World Customs Organization, with regard to the adoption of advisory opinions, commentaries, explanatory notes, case studies, studies and similar acts concerning the valuation of imported goods for customs purposes under the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, and the adoption of advisory opinions, information and advice, and similar acts, concerning the determination of the origin of goods under the Agreement on Rules of Origin

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**COUNCIL DECISION (EU) 2022/...**

**of ...**

**on the position to be taken on behalf of the European Union  
within the Technical Committees on Customs Valuation and on Rules of Origin,  
established under the auspices of the World Customs Organization,  
with regard to the adoption of advisory opinions, commentaries,  
explanatory notes, case studies, studies and similar acts  
concerning the valuation of imported goods for customs purposes  
under the Agreement on Implementation of Article VII of  
the General Agreement on Tariffs and Trade 1994,  
and the adoption of advisory opinions, information and advice, and similar acts, concerning  
the determination of the origin of goods under the Agreement on Rules of Origin**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 207(4), first subparagraph, in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) By means of Council Decision 94/800/EC<sup>1</sup>, the Union approved the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (Customs Valuation Agreement, CVA) and the Agreement on Rules of Origin (ARO).
- (2) Article 18(2) of the CVA establishes, under the auspices of the Customs Co-operation Council, a Technical Committee on Customs Valuation (TCCV), with a view, pursuant to point 1 of Annex II to the CVA, to ensuring, at the technical level, uniformity in interpretation and application of the CVA.
- (3) Pursuant to point 2(a) of Annex II to the CVA, the TCCV is responsible for examining specific technical problems arising in the day-to-day administration of the customs valuation system of Members and giving advisory opinions on appropriate solutions based upon the facts presented.
- (4) Pursuant to point 2(b) of Annex II to the CVA, the TCCV is responsible for studying, as requested, valuation laws, procedures and practices as they relate to the CVA and to prepare reports on the results of such studies.

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<sup>1</sup> Council Decision 94/800/EC of 22 December 1994 concerning the conclusion on behalf of the European Community, as regards matters within its competence, of the agreements reached in the Uruguay Round multilateral negotiations (1986-1994) (OJ L 336, 23.12.1994, p. 1).

- (5) Pursuant to point 2(d) of Annex II to the CVA, the TCCV is responsible for furnishing such information and advice on any matters concerning the valuation of imported goods for customs purposes as may be requested by any Member or by the Committee on Customs Valuation established by article 18(1) of the CVA. Such information and advice may take the form of advisory opinions, commentaries or explanatory notes.
- (6) Article 4(2) of the ARO establishes, under the auspices of the Customs Co-operation Council, a Technical Committee on Rules of Origin (TCRO), which is to carry out the technical work prescribed in Annex I to the ARO.
- (7) Pursuant to point 1(a) of Annex I to the ARO, the TCRO is responsible for examining specific technical problems arising in the day-to-day administration of the rules of origin of Members and for giving advisory opinions on appropriate solutions based upon the facts presented.
- (8) Pursuant to point 1(b) of Annex I to the ARO, the TCRO is responsible for furnishing information and advice on any matters concerning the determination of the origin of goods as may be requested by any Member or the Committee on Rules of Origin established by Article 4(1) of the ARO.

- (9) It is appropriate to establish the position to be taken on the Union's behalf in the TCCV with regard to the adoption of advisory opinions, commentaries, explanatory notes, case studies, studies and similar acts on any matter concerning the valuation of imported goods for customs purposes to secure uniformity in the interpretation and application of the CVA, as such acts may be capable of decisively influencing the content of Union law, namely Regulation (EU) No 952/2013 of the European Parliament and of the Council<sup>1</sup>, Commission Delegated Regulation (EU) 2015/2446<sup>2</sup> and Commission Implementing Regulation (EU) 2015/2447<sup>3</sup> pertaining to the value of goods for customs purposes and its determination.
- (10) It is appropriate to establish the position to be taken on the Union's behalf in the TCRO with regard to the adoption of advisory opinions, information and advice, and similar acts, concerning the determination of the origin of goods to secure uniformity in the interpretation and application of the ARO, as such acts may be capable of decisively influencing the content of Union law, namely Regulation (EU) No 952/2013, Delegated Regulation (EU) 2015/2446 and Implementing Regulation (EU) 2015/2447 pertaining to the origin of goods and its determination.

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<sup>1</sup> Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).

<sup>2</sup> Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).

<sup>3</sup> Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

- (11) It is in the interest of the Union that the positions expressed on the Union's behalf in the TCCV be established according to principles, criteria and orientations governing the valuation of imported goods for customs purposes, and that those to be expressed in the TCRO be established according to principles, criteria and orientations governing the determination of the origin of goods. It is also in the interest of the Union that such positions be established in an expeditious manner to allow the Union to exercise its rights in the TCCV and in the TCRO.
- (12) In view of the highly technical nature of matters relating to the valuation of imported goods for customs purposes and of matters relating to the determination of the origin of goods, the volume of questions dealt with in TCCV and TCRO meetings taking place each year, the short time available to consider documents issued by the World Customs Organization (WCO) Secretariat and members of the TCCV or of the TCRO in preparation of TCCV or TCRO meetings and the consequent need for the position of the Union to take into account and to effectively act upon the new information presented before or during such meetings, necessary steps should be established, in line with the principle of sincere cooperation among the Union institutions enshrined in Article 13(2) of the Treaty on European Union (TEU), for the specification of the position of the Union.

- (13) In view of the recurrent late availability of working documents before TCCV and TCRO meetings, and in order to preserve the Union's rights and interests within those committees, the Commission should strive to call on the WCO Secretariat to ensure the availability of working documents in conformity with the respective rules of procedure of the TCCV and of the TCRO, so that such documents are dispatched at least 30 days before the opening of the relevant session.
- (14) To ensure that the Council is able to assess and, where appropriate, revise the policy in this Decision on a regular basis, and in the spirit of the sincere cooperation among the Union institutions enshrined in Article 13(2) of the TEU, the validity of this Decision should be limited in time,

HAS ADOPTED THIS DECISION:

### *Article 1*

The position to be taken on the Union's behalf within the Technical Committee on Customs Valuation, established under the auspices of the World Customs Organization, with regard to the adoption of advisory opinions, commentaries, explanatory notes, case studies, studies and similar acts concerning the valuation of imported goods for customs purposes under the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, and to the preparation of such acts, shall be established in accordance with the principles, criteria and orientations laid down in Section I of the Annex to this Decision.

### *Article 2*

The specification of the Union's position to be taken under Article 1 shall be conducted in accordance with the specification laid down in Section II of the Annex.



### *Article 3*

The position to be taken on the Union's behalf within the Technical Committee on Rules of Origin, established under the auspices of the World Customs Organization, with regard to the adoption of advisory opinions, information and advice, and similar acts, concerning the determination of the origin of goods under the Agreement on Rules of Origin, and to the preparation of such acts, shall be established in accordance with the principles, criteria and orientations laid down in Section I of the Annex to this Decision.

### *Article 4*

The specification of the Union's position to be taken under Article 3 shall be conducted in accordance with the specification laid down in Section II of the Annex.

*Article 5*

This Decision shall enter into force on the date of its adoption.

It shall expire on 31 December 2025.

Done at ...,

*For the Council*

*The President*

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