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**PROPOSAL**

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From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

date of receipt: 14 April 2026

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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Subject: ANNEX to the Proposal for a 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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Delegations will find attached document COM(2026) 154 annex.

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Encl.: COM(2026) 154 annex



Brussels, 14.4.2026  
COM(2026) 154 final

ANNEX

**ANNEX**

**to the**

**Proposal for a 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**

## ANNEX

### SECTION 1

**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 on Origin.**

#### 1.1. Principles

In the framework of the Technical Committees on Customs Valuation and on Rules of Origin, established under the auspices of the World Customs Organization (WCO), the Union shall:

- (a) promote, contribute to and facilitate the valuation of imported goods for customs purposes and the uniform interpretation and application of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (Customs Valuation Agreement, CVA);
- (b) promote, contribute to and facilitate the determination of origin of goods and the uniform interpretation and application of the Agreement on Rules of Origin (ARO);
- (c) work towards the appropriate involvement of stakeholders in the preparation phase for advisory opinions, commentaries, explanatory notes, case studies, studies, information or advice on any matters concerning the valuation of imported goods for customs purposes or the determination of the origin of goods, or similar acts of the Technical Committee on Customs Valuation (TCCV) and of the Technical Committee on Rules of Origin (TCRO) and ensure that such acts are in accordance with the CVA and the ARO, respectively;
- (d) ensure that measures adopted in the TCCV are consistent with the General Introductory Commentary to the CVA and Interpretative Notes set out in Annex I to the CVA;
- (e) promote positions consistent with the Union's policies and best practices, including the objective to protect the financial interests of the Union, as well as any other international commitments of the Union in the area concerned.

#### 1.2. Criteria

The positions to be taken on the Union's behalf:

- (a) shall be established according to the CVA, the General Introductory Commentary thereto and the Interpretative Notes set out in Annex I to the CVA, insofar as the valuation of imported goods for customs purposes is concerned;
- (b) shall be established according to the ARO, insofar as the determination of the origin of goods is concerned;

- (c) where applicable, shall take into account the following:
  - (i) case law of the Court of Justice of the European Union related to the valuation of imported goods for customs purposes and to the determination of the origin of goods,
  - (ii) instruments previously adopted by the TCCV or the TCRO and which are still applicable,
  - (iii) the Union legal framework on the valuation of imported goods for customs purposes and the determination of the origin of goods,
  - (iv) the guidance instruments related to the valuation of imported goods for customs purposes developed in the framework of the Valuation Section of the Customs Expert Group,
  - (v) the guidance instruments related to the determination of the origin of goods developed in the framework of the Origin Section of the Customs Expert Group,
  - (vi) any other legal acts or guidelines related to the valuation of imported goods for customs purposes and the determination of the origin of goods developed by the Council or the Commission.

### 1.3. Orientations

The Union shall, where appropriate:

- (a) endeavour to support the adoption, by the TCCV and TCRO, of advisory opinions, commentaries, explanatory notes, case studies, studies, information and advice, or similar acts concerning the valuation of imported goods for customs purposes or the determination of the origin of goods, to ensure, at the technical level, uniformity in interpretation and application of the CVA and the ARO;
- (b) propose and prepare instruments as referred to in point (a).

## SECTION 2

**Specification of the position to be taken on behalf of the Union within the Technical Committees on Customs Valuation and on Rules of Origin, established under the auspices of the WCO, 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 CVA and the adoption of advisory opinions, information and advice, and similar acts concerning the determination of the origin of goods under the ARO.**

- 2.1 Before each meeting of the TCCV or of the TCRO during which the TCCV or the TCRO is called upon to adopt advisory opinions, commentaries, explanatory notes, case studies, studies, information and advice, or similar acts that have legal effects on the Union, the necessary steps shall be taken so that the position to be expressed on the Union's behalf takes account of the latest technical and other relevant information transmitted to the Commission, in accordance with the principles, criteria and orientations set out in section 1. In order to preserve the Union's rights and interests within the WCO, the Commission shall attach special attention to the

availability of working documents in conformity with the rules of procedures of the TCCV and of the TCRO.

- 2.2 To this effect, and based on the information transmitted to the Commission under point 2.1, the Commission shall transmit to the Council, in sufficient time before each meeting of the TCCV and of the TCRO referred to in point 2.1, a written document setting out the particulars of the proposed specification of the Union's position for discussion and endorsement of the details of the position to be expressed on the Union's behalf. The Council shall examine the Commission's documents within the best possible timeframe. If the Council does not endorse a specific part of the proposal, the Commission will not present a Union position on that part in the TCCV or in the TCRO.
- 2.3 In cases where the Union's position differs in substance from the advisory opinions, commentaries, explanatory notes, case studies, studies and similar acts proposed in the TCCV or from the advisory opinions, information and advice, and similar acts proposed in the TCRO, the Commission shall express on behalf of the Union the position that the act in question does not meet the necessary consensus to be adopted by the TCCV or the TCRO.
- 2.4 To preserve the Union's rights and avoid a decision on a matter on which the Council is unable to reach a position before the TCCV or TCRO members are asked to express their final position on the adoption of advisory opinions, commentaries, explanatory notes, case studies, studies, information and advice, and similar acts, the Commission shall request on behalf of the Union that the proposed act remains under discussion in the TCCV or the TCRO.