

**17.** In December 2017, the National Food Authority (NFA) of the Philippines issued a warning against individuals or entities using fake or fabricated rice import permits following a report that some unscrupulous individuals or parties were selling spurious permits allegedly issued by the NFA under the 2017 minimum access volume private sector rice import scheme. See <http://www.nfa.gov.ph/35-news/1053-nfa-warns-against-fake-rice-import-permits>. Accessed on 20 June 2018.

**18.** Advance rulings are binding decisions by customs authorities. Such decisions can be requested by importers or exporters with regard to the classification, origin or customs value of the goods intended for importation or exportation. Advance rulings are binding throughout the customs territory and are valid for a specific period of time. Advance rulings facilitate the release and clearance process, as they guarantee that certain key assessments have already been made. Article 3 of the TFA lays down specific disciplines on advance rulings.

**19.** Article 7.1 of the TFA provides that "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". The same article encourages the lodging of documents in electronic format for pre-arrival processing of such documents, opening the door to the use of technologies such as Blockchain to process customs documents (paragraph 1.2 of Article 7).

**20.** Article 7.8 of the TFA requires WTO members to "adopt or maintain procedures allowing for the expedited release of at least those goods entered through air cargo facilities to persons who apply for such treatment, while maintaining customs control".

**21.** Article 7.4 of the TFA requires WTO members to "base risk management on an assessment of risk through appropriate selectivity criteria" so as to "avoid arbitrary or unjustifiable discrimination, or a disguised restriction on international trade". Selectivity criteria "may include, *inter alia*, the Harmonized System code, nature and description of the goods, country of origin, country from which the goods were shipped, value of the goods, compliance record of traders, and type of means of transport".

**22.** See the 1990 WCO Convention on Temporary Admission (<http://www.wcoomd.org/en/about-us/legal-instruments/~media/2D53E23AA1A64EF68B9AC708C6281DC8.ashx>).

**23.** DG TAXUD is the department of the European Union Commission responsible for EU policies on taxation and customs.

**24.** An ATA Carnet is an international customs document used in 87 countries that permits duty-free temporary admission of most goods for up to one year normally.

**25.** Article 7.5 of the TFA provides that "each Member shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria".

**26.** An authorized operator – or authorized economic operator – is defined by the World Customs Organization (WCO) as a party involved in the international movement of goods, in whatever function, that has been approved by, or on behalf of, a national customs administration, as complying with WCO or equivalent supply chain security standards. Criteria to qualify as an authorized operator shall be specified in a WCO members' law, regulations and procedures. Authorized operators include manufacturers, importers, exporters, brokers, carriers, consolidators, intermediaries, ports, airports, terminal operators, integrated operators, warehouses and distributors. Article 7.7 of the TFA includes specific provisions regarding the accreditation of authorized operators.