## GENERAL AGREEMENT ON TARIFFS AND TRADE

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Committee on Customs Valuation

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DECLARATION OF THE CUSTOMS CO-OPERATION COUNCIL
CONCERNING PROMOTION OF CONVENTIONS AND OTHER INTERNATIONAL
INSTRUMENTS DESIGNED TO HARMONIZE AND STANDARDIZE
CUSTOMS LAWS AND REGULATIONS, AND TECHNICAL CO-OPERATION
(Seoul Declaration)

THE CUSTOMS CO-OPERATION COUNCIL,

NOTING that the Council is today a world-wide organization with 95 Members and that, in fulfilling the functions assigned to it by the Convention under which it was established in 1950, it has significantly enhanced the effectiveness of Customs administrations and made a major contribution toward the facilitation of international trade,

NOTING the important role of Customs administrations in ensuring economic stability and in safeguarding the welfare of peoples, and that the application of uniform Customs procedures and the facilitation of formalities effectively contribute to the development of international trade,

POINTING OUT that the Council came into being with international instruments of major importance in this respect - the Convention on Nomenclature and the Convention on Valuation - and has since established or has been given responsibility for such instruments:

- in the field of nomenclature, the International Convention on the Harmonized Commodity Description and Coding System (the "Harmonized System Convention"),
- in the field of Customs valuation, the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (the "GATT Valuation Code"),
- in the field of Customs technique, the International Convention on the simplification and harmonization of Customs procedures (the "Kyoto Convention"), the Customs Convention on the ATA carnet and other Customs Conventions concerning temporary importation, and the Customs Convention on Containers, 1972,

The Committee on Customs Valuation decided at its meeting of 9 November 1984 that this Declaration should be made available as a GATT document. The Declaration was adopted at the Customs Co-operation Council's annual plenary session held in Seoul, Republic of Korea, 25-28 May 1984.

- in the field of Customs enforcement, the International Convention on mutual administrative assistance for the prevention, investigation and repression of Customs offences (the "Nairobi Convention"),
- EMPHASIZING that with these instruments the Council has opened new prospects and that their implementation should enable all Customs administrations to achieve still greater efficiency and facilitate the discharge of their functions,
- EMPHASIZING further that in view of the recent changes in the world trading environment, international co-operation among Customs administrations for greater facilitation of international trade through progressive streamlining of Customs procedures is increasingly necessary,
- RECOGNIZING that all countries should intensify their efforts to accede to and to implement the international instruments concerning Customs matters, that many countries may need technical co-operation to assist them in adopting these international instruments and applying them as uniformly as possible, that this technical co-operation should be strengthened and that the Council should play a more active role in this respect,

## DECLARES:

- (1) that all those countries and, where appropriate, all those Customs or Economic Unions, which are not yet Parties to the Harmonized System Convention, the GATT Valuation Code, the Kyoto Convention, the ATA Convention, the Convention on Containers, the Nairobi Convention, and the various other international instruments aimed at the simplification of Customs procedures and the more harmonious development of international trade, should intensify their efforts to accede to those instruments and implement them as soon as possible,
- (2) that for its part, it will dedicate itself to the following principles:
  - (a) the extension of the action already undertaken in the field of technical co-operation, particularly with a view to meeting the needs of developing countries in such major areas as the organization of seminars and training activities, the preparation of standard training courses, and the provision of expert advice,
  - (b) the initiation of studies with a view to improving the organization and management of Customs administrations,
  - (c) the co-ordination of the efforts of all Member countries in order to achieve the aims of this Declaration,
  - (d) enhancement of the role of CCC Headquarters as the Customs information data-base,

- (e) the strengthening of co-operation with other international organizations in furtherance of the aims of this Declaration,
- (f) examination of efficient ways to promote further simplification and harmonization of techniques,

INSTRUCTS the Secretary General to seek such resources and take such steps as may be necessary to implement this Declaration. He shall report to the Council, as necessary, on the progress made.