

## CÔTE D'IVOIRE

### ADVANCE RULINGS FOR TARIFF CLASSIFICATION AND ORIGIN



*GIZ, on behalf of the German Alliance for Trade Facilitation supported Côte d'Ivoire with the creation and implementation of Advance Rulings for tariff classification and origin, in order to facilitate cross-border trade.*

#### BACKGROUND

Côte d'Ivoire is a champion of trade liberalisation in West Africa. The country has ratified the African Continental Free Trade Area (AfCFTA), as well as an interim Economic Partnership Agreement (EPA) with the EU and the World Trade Organisation's Trade Facilitation Agreement (WTO TFA).

Nevertheless, private operators face a lack of uniformity, consistency and transparency in the application of customs legislation and procedures.

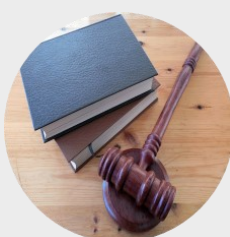


Importers reported, in particular, unpredictability and delays related to tariff classification, for products ranging from chemicals and medicine to machine parts and telecommunication material.



Ivorian customs, on the other hand, is committed to improve its service for the private sector to support private sector competitiveness and ease of doing business in Côte d'Ivoire.

#### THE SOLUTION



**Advance Rulings** are rulings on tariff classification or origin of a product that are issued ahead of actual import or export operations and that are binding for both customs and the operator. They are a key commitment of both the WTO TFA (Art. 3) and the Annex 4 on Trade

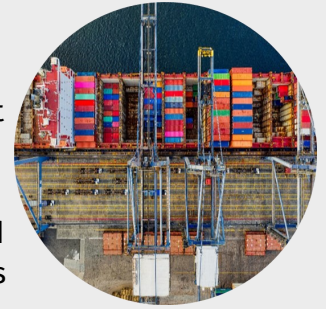
Facilitation of the AfCFTA (Art. 6). They provide **transparency** and **predictability** to the operator by professionalising classification and origin determination within Customs, and enforcing greater discipline on Customs agents as rulings are issued ahead of goods entering the territory.

## ACTIVITIES

GIZ supported Customs in the **development** of the **legal, procedural** and **organisational framework** for the operationalisation of this new service in favour of the private sector. A **change management** and **communication campaign** around the new service was jointly executed.

In addition, GIZ joined forces with the **World Customs Organisation (WCO)**, under an EU-funded programme, to deliver a **training series on tariff classification** and origin at intermediate and advanced level. This was crucial to create a critical mass of experts within Customs that can treat and

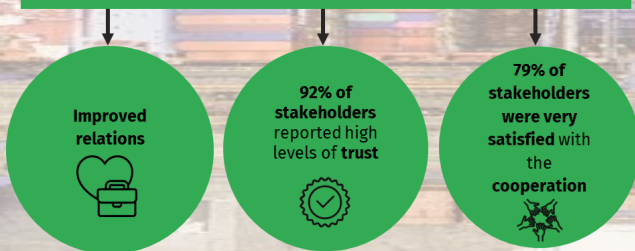
deliver the rulings. Another **major step to the introduction of Advance Rulings** was the **digitalisation** of the **mechanism** via an **IT application**. As part of the pilot phase, selected companies were coached in logging their demands and Customs received support in treating the requests and delivering the rulings. The launch event for the new facility, held on June 20, 2024 in Abidjan, saw the delivery of the first five advanced rulings to the pilot enterprises.



## KEY RESULTS AND EXPECTED IMPACTS

### At the output level

#### Customs and private sector



### In the long run

#### Private operators



#### Customs



## THE PROJECT AT A GLANCE



Title	Improving the predictability and transparency of cross-border trade in Côte d'Ivoire through the implementation of Advanced Rulings
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