

# WTO Law on Border Measures and Trade Facilitation

**Semester:** Spring Semester- FS 2024

**Root Number:** 446634

**ECTS:** 3

**Lecturer:** Sara Núñez-Évora and Roy Santana

**Dates:** 22 – 26 January 2024

**Room:** The is a hybrid course. The course will be held on-site at Silva Casa Auditorium in the World Trade Institute, Hallerstrasse 6, Bern and online on Zoom.

## **Audience:**

- Government officials; Embassy staff; people working for international organizations and NGOs, industry and in legal practice
- Master of Advanced Studies of International Law and Economics (MILE) Students
- Joint LL.M. / Diploma of Advanced Studies Trade and Investment Law (TRAIL+) Students - World Trade Institute / Faculty of Law, Unibe
- Certificate of Advanced Studies / Diploma of Advanced Studies in International Law and Economics (CAS ILE & DAS ILE) Students - World Trade Institute, Unibe
- Students from different universities across Switzerland

## **Course Description**

The course will introduce students to the main international trade rules on market access for trade in goods, focusing on the key border management measures. Students are expected to acquire a thorough understanding of the rules applicable to different forms of border control measures and to appreciate the challenges faced in applying the WTO rules.

The course will focus on the basic border management measures (tariffs, tariff classification, customs valuation, rules of origin, and quantitative restrictions), including the applicable WTO rules, as well as practical challenges faced by traders. The course will also explore, through focused discussions and practical exercises, the legal and practical implications of issues such as Schedules of concessions, bound tariffs, other duties and taxes, tariff rate quotas, non-tariff barriers, prohibitions and restrictions.

This course will be of particular interest to those interested in private sector trading, government negotiations and regulation. It will also be of particular interest to those working in customs compliance matters or on the export side of companies and those supporting such companies as consultants or via institutions like the Chambers of Commerce.

## Lecturer

### **Sara Núñez-Évora**

Sara Núñez Évora is the Head of Trade Compliance at On AG, a sports apparel and footwear Swiss company. As part of her role, Sara is involved in the set up of the Trade & Customs practice in-house covering a wide range of topics such as tariff classification, customs valuation, preferential treatment, customs brokerage management, audits, customs documentation, etc. Previously, Sara worked for the private sector advising companies on customs topics as well as for international institutions and governments on trade policy in Europe, Asia, and Africa.

### **Roy Santana**

Roy Santana is an expert on tariff and customs matters who has worked for the Market Access Division of the World Trade Organization since 2004, including as Secretary of the Committee on Market Access and the Committee on Customs Valuation. He has also provided support to several negotiations and WTO bodies, including the Committee of Participants of the Information Technology Agreement (ITA), the 2016 expansion of the ITA, the Negotiating Group on Non-Agricultural Products (NAMA), the Environmental Goods Agreement (EGA), and the Trade Facilitation Agreement Facility (TFAF). He has served as a technical liaison in eight disputes under the Dispute Settlement Understanding, contributed to many reports and publications by the WTO Secretariat, and has frequently trained government officials in a number of WTO agreements. Mr. Santana holds an LL.M. in Trade Regulation from New York University (NYU), as well as a degree in Law and a bachelor's degree in Economics from the University of Costa Rica.

## Learning Objectives

- To provide a simple and clear introduction to the basic concepts and features of customs law as applied at the border.
- To provide an introduction to the main pillars of customs law, namely: tariff classification, rules of origin, and customs valuation.
- To provide participants with practical examples, relevant case law related to customs law concerning various countries and including WTO case law.
- To provide practical training and hands-on experience in the application of the rules on market access for goods in concrete, true-to-life situations.
- To provide a comprehensive understanding of WTO law on market access for goods, and in particular the practice law on tariffs and quantitative restrictions on both imports and exports.

## Assessment

- Students' knowledge will be assessed on the basis of a take home exam which needs to be completed on an individual basis.
- Take-home assignment made available on 26 January 2024, 16:00 and to be submitted before 27 January 2024, 20:00 (CET) to [masters@wti.org](mailto:masters@wti.org)

## Course Overview

Date	Day	Time	Topic
22 Jan.	Monday	10:00 12:00	Introduction to tariff classification (Roy)
		13:00 15:00	Introduction to tariffs (Roy)
23 Jan.	Tuesday	10:00 12:00	Introduction to customs valuation (Roy)
		13:00 15:00	Introduction to rules of origin (Roy)
24 Jan.	Wednesday	10:00 12:00	Quantitative restrictions and other border measures (Roy)
		13:00 15:00	Mapping Border Measures in a Supply Chain (Sara)
25 Jan.	Thursday	10:00 12:00	Practical exercise – Tariff classification (Sara)
		13:00 15:00	Practical exercise – Rules of origin (Sara)
26 Jan.	Friday	10:00-12:00	Practical exercise – Customs valuation (Sara)
		13:00-15:00	Trade & Customs in a company (Sara)
27 Jan.	Saturday	Due 16:00	Case-study paper/exam (Take-home assessment)

**MONDAY, 22 JANUARY 2024****Lecturer: Roy Santana****Subject**

- Introduction to tariff classification (AM)
- Introduction to tariffs (PM)

**Topics**

- Tariff classification (AM)
  - Introduction to customs law and basic concepts
  - Tariff classification and the Harmonized System
  - General Interpretation Rules
- Tariffs (PM)
  - Tariff measures, including tariff rate quotas
  - MFN and preferential duties
  - Difference between tariffs and other taxes
  - Bound duties and WTO Schedules of concessions

**Compulsory Reading Material**

- World Customs Organization (WCO), *The Harmonized System: A Universal Language for International Trade – 30 Years On (2018)*, pp. 5-33, available at: <http://www.wcoomd.org/-/media/wco/public/global/pdf/topics/nomenclature/activities-and-programmes/30-years-hs/hs-compendium.pdf?la=en>
- Van den Bossche, Peter and Zdouc, Werner, (4th edition, 2017), *The Law and Policy of the World Trade Organization*, Cambridge University Press, Chapter 6 (Tariff barriers), pp. 415-443; 461-471

**Optional Reading Material**

- Santana, Roy (2015), *Options for Defining Products Covered by the Environmental Goods Agreement*, BIORES, Volume 9, Number 5, available at <https://ictsd.iisd.org/bridges-news/biores/news/options-for-defining-products-covered-by-the-environmental-goods-agreement>
- Lyons, Timothy, (3rd edition 2018), *EU Customs Law* (Oxford University Press), Chapter 5 (The Common Customs Tariff: Administration and Interpretation)
- WTO Analytical Index, Articles II and XXVIII of the GATT 1994, Practice (WTO), available at [https://www.wto.org/english/res\\_e/publications\\_e/ai17\\_e/gatt1994\\_art2\\_oth.pdf](https://www.wto.org/english/res_e/publications_e/ai17_e/gatt1994_art2_oth.pdf) and [https://www.wto.org/english/res\\_e/publications\\_e/ai17\\_e/gatt1994\\_art28\\_oth.pdf](https://www.wto.org/english/res_e/publications_e/ai17_e/gatt1994_art28_oth.pdf)

**TUESDAY, 23 JANUARY 2024**

**Lecturer: Roy Santana**

**Subject**

- Introduction to customs valuation (AM)
- Introduction to rules of origin (PM)

**Topics**

- Customs valuation (AM)
  - Importance and various methods of valuation
  - Transaction value vs. normal value
  - Authorized adjustments
  - Alternative valuation methods
- Rules of origin (PM)
  - Rationale
  - Difference between the two main types of origin: preferential and non-preferential
  - Wholly obtained goods and substantial transformation
  - Product-specific rules and origin provisions

**Compulsory Reading Material**

- *Sheri Rosenow and Brian J. O'Shea (2010), A Handbook on the WTO Customs Valuation Agreement, Cambridge University Press, First Edition, pp. 1-41 and 94-134.*

**Optional Reading Material**

- Lyons, Timothy, (3rd edition 2018), *EU Customs Law* (Oxford University Press), Chapter 8 (The Valuation of Goods)
- Lyons, Timothy, (3rd edition 2018), *EU Customs Law* (Oxford University Press), Chapter 7 (The Origin of Goods)
- *Paolo Vergano and Margareta Djordevic, Understanding Rules of Origin - The Coffee Example, International Trade Law & Regulation, Volume 10 Issue 5, September 2004*
- *Santana, Roy (2016), The End of Customs Duties: How far are we from full tariff elimination and what would be the consequences of achieving it?'*, *Revue européenne et internationale de droit fiscal*, N° 2016/2, pp. 165-172

**WEDNESDAY, 24 JANUARY 2024**

**Lecturer: Roy Santana (AM)  
Sara Núñez-Évora (PM)**

### **Subject**

- Quantitative Restrictions (AM)
- Mapping Border Measures in a Supply Chain (PM)

### **Topics**

- Quantitative restrictions (AM)
  - Non-tariff barriers
  - Quantitative restrictions; import & export controls
  - Articles XI and XIII of the GATT 1994
  - Carve outs and exceptions, including Article XX and XXI of the GATT
- Mapping Border Measures in a Supply Chain (PM)
  - End to End Customs Processes of a Supply Chain
  - What documentation is required at the customs border
  - What information needs to be included in this documentation
  - Who are the main players in the supply chain for customs purposes

### **Compulsory Reading Material**

#### Quantitative restrictions

- Van den Bossche, Peter and Zdouc, Werner, (4th edition, 2017), *The Law and Policy of the World Trade Organization*, Cambridge University Press, Chapter 7 (Non-tariff barriers), pp. 478-498 and Chapter 8 (General and security exceptions), pp. 544-582
- WTO Analytical Index, Article XI of the GATT 1994, Practice (WTO), available at [https://www.wto.org/english/res\\_e/publications\\_e/ai17\\_e/gatt1994\\_art11\\_oth.pdf](https://www.wto.org/english/res_e/publications_e/ai17_e/gatt1994_art11_oth.pdf)

### **Optional Reading Material**

#### Quantitative restrictions

- WTO Analytical Index, Articles XI and XIII of the GATT 1994, Jurisprudence (WTO); available at:  
[https://www.wto.org/english/res\\_e/publications\\_e/ai17\\_e/gatt1994\\_art11\\_jur.pdf](https://www.wto.org/english/res_e/publications_e/ai17_e/gatt1994_art11_jur.pdf)  
and  
[https://www.wto.org/english/res\\_e/publications\\_e/ai17\\_e/gatt1994\\_art13\\_jur.pdf](https://www.wto.org/english/res_e/publications_e/ai17_e/gatt1994_art13_jur.pdf)
- WTO Analytical Index, Articles XX and XXI of the GATT 1994, Jurisprudence (WTO); available at:  
[https://www.wto.org/english/res\\_e/publications\\_e/ai17\\_e/gatt1994\\_art20\\_jur.pdf](https://www.wto.org/english/res_e/publications_e/ai17_e/gatt1994_art20_jur.pdf)  
and  
[https://www.wto.org/english/res\\_e/publications\\_e/ai17\\_e/gatt1994\\_art21\\_jur.pdf](https://www.wto.org/english/res_e/publications_e/ai17_e/gatt1994_art21_jur.pdf)

**THURSDAY, 25 JANUARY 2024**

**Lecturer: Sara Núñez-Évora**

**Subject**

- Practical exercise – Tariff classification (AM)
- Practical exercise – Rules of origin (PM)

**Topics**

- Practical exercise – Tariff classification (AM)
  - How to classify a product
  - What information is needed to classify a product
  - Who would you ask this information to
  - Tariff engineering
- Practical exercise – Rules of origin (PM)
  - How to navigate a preferential agreement
  - How to check whether a product is eligible for preferential origin and what information is needed
  - Who would you ask this information to

**FRIDAY, 26 JANUARY 2024****Lecturer: Sara Núñez-Évora****Subject**

- Practical exercise – Customs valuation (AM)
- Trade & Customs in a company (PM)

**Topics**

- Practical exercise – Customs valuation (AM)
  - What is the correct value to use for customs valuation purposes
  - What are the requirements that need to meet this customs value
  - What are the necessary additions to value
  - Who would you ask this information to
- Trade & Customs in a company (PM)
  - Who are the main stakeholder of a Trade & Customs team
  - Which topics is the Trade & Customs team involved within a company
  - Mapping physical flows of a company: How is the process of classifying goods and identifying preferential origin opportunities within a company.
  - Mapping Financial Flows of a company: How is the process of identifying the customs value within a company.



**SATURDAY, 27 JANUARY 2024**

Take-home assessment due 20:00