

무역원활화 협정 해설

1. 개요

- Built in Agenda : 경쟁, 투자, 정부조달, 무역원활화
- 비관세조치의 교역 증진 효과, 관세철폐 상회 시작 (2000년대)
- GATT V조(통과 화물), VIII조(교역 관련 수수료, 절차), X조(무역규정 공표 및 운영) 상세화
- 유일하게 성공한 DDA 협상 분야 (2014.12월)
- 구속력 취약, 훈시 및 독려 성격의 규정, 위반 판별 및 교정 곤란
 - 신규 규범 창출보다 기존 통관 능력 범위내 규정 (선진국)
 - 선진 통관 행정에 대한 방향성 제시 (개도국)

SECTION I

ARTICLE 1 : Publication

- 수출, 통관 관련 정보, 규정 등 shall be promptly published
- 일부 정보, 양식 등은 Internet에 등재
- Enquiry Points : 문의처 지정 및 합리적 수수료
- Notification : 위 정보 등 공표 장소, 웹주소, 문의처 WTO 통보

ARTICLE 2 : Opportunity to comment 등

- Opportunity to Comment and Information before Entry into Force
 - shall provide opportunities ..to comment on the proposed introduction or amendment of 상품 운송, 이동, 통관, 통과 관련 법규
 - 신규 개정 법규 are published or available, 발효전
 - 상황상 긴급 조치, minor changes 등은 예외 인정
- Consultations with 이해 당사자

ARTICLE 3 : 세번, 원산지 등에 관한 사전 판정

- ... shall issue an advance ruling in a reasonable, time-bound manner to the applicant
- 거부 가능 경우: pending in 사법 심사 or 기결정;
- ..shall be valid for a reasonable period of time
- advance ruling 철회, 변경시, 사유 서면 통지
- ..shall be binding on 해당 국가 및 신청인
- 관련 법규 등 공표
- 사전 판정 및 철회, 변경 결정 등에 대한 재심 제도 마련

ARTICLE 4 : 이의 제기 및 재심 절차 마련 및 공정 운영 의무

ARTICLE 5 : 공정성, 비차별성, 투명성 증진 위한 기타 조치

- SPS 적용시
 - issue the notification or guidance based on risk;
 - applies uniformly only to those points of entry;
 - promptly terminate or suspend, if no need,
 - promptly publish the termination or suspension
- 수입 상품 detention시 수입자에게 신속 통보
- 상품 실험 통과 실패시 재시험 기회 부여 및 실험실 관련 정보 공표 등

ARTICLE 6 : 수출입관련 fees & charges, penalties

- ..shall be published including fees and charges to applied, reason, responsible authority and when & how to pay

adequate time period shall be accorded between the publication & entry into force

shall periodically review its fees and charges with a view to reducing

- Specific disciplines on 통관 수수료

- shall be limited to the approximate cost of the services rendered; and

- not levied for services closely connected to the customs processing

- Penalty shall mean those imposed for a breach of 통관 법규 등

shall be imposed only on the person(s) responsible

shall be commensurate with the degree and severity of the breach

shall maintains measures to avoid conflicts of interest

creating an incentive

- when imposed, ..shall provide explanation on nature of the breach and the applicable 법규

- 자진 신고시 경감 고려

ARTICLE 7 : RELEASE AND CLEARANCE OF GOODS (1/3)

1. .. shall 상품 도착전 수입 신고 제도 도입

- ..in electronic format 도입 노력

2. adopt or maintain electronic payment for duties, taxes, fees, and charges

3. Separation of Release before Final Determination of Customs Duties, Taxes, Fees and Charges

- .. shall adopt or maintain, release of goods prior to the final determination of 관세, 수수료 등
- .. may require surety, deposit, guarantee
 - .. shall not be greater than 납부할 관세, 수수료 등
 - .. may be required for 벌과금
 - .. shall be discharged when no longer required

4. ..shall adopt or maintain a risk management system for customs control.

- ..designed & applied to avoid discrimination, or
disguised restriction on trade
- ..shall concentrate customs & border control on high-risk consignments and expedite the release of low-risk consignments
 - .. may select random basis,
- ..assessment of risk through appropriate selectivity criteria
 - HS code, nature & description and value of the goods, country of origin, compliance record, means of transport

ARTICLE 7 : RELEASE AND CLEARANCE OF GOODS (2/3)

5. ..shall adopt or maintain post-clearance audit

- .. shall conduct in a transparent manner

6. ..are encouraged to measure and publish their average release time of goods periodically

- encouraged to share their experiences

7. Authorized Operators

- ..shall provide additional trade facilitation measures to authorized operators
 - low documentary and data requirements, low rate of physical inspections, rapid release time, 등
- criteria for authorized operator shall be published, related to compliance, or the risk of non-compliance
 - not to be designed or applied to afford arbitrary or unjustifiable discrimination; and
 - restrict the participation of SME
- ..mutual recognition of A.O encouraged

ARTICLE 7 : RELEASE AND CLEARANCE OF GOODS (3/3)

8. Expedited Shipments

- ..shall adopt or maintain procedures allowing for the expedited release of
 - at least those goods entered through air cargo
 - applicant may be required to provide adequate infrastructure and payment of customs expenses expedition
 - submit in advance the necessary information
 - maintain a high degree of control
 - have a good record of compliance 등
 - shall minimize the documentation required
 - provide rapide release 등

9. Perishable Goods

- .. shall release perishable goods within the shortest possible time; and
 - outside the business hours, in 예외 상황
- .. shall give appropriate priority when scheduling any examinations
 - arrange proper storage
 - provide a communication on the reasons for the delay

ARTICLE 8 : BORDER AGENCY COOPERATION

- ..shall ensure 외국 관련 기관간 cooperation & coordination in order to facilitate trade.
- 국경 공유국과의 경우, Such cooperation and coordination may include:
 - 동일 근무일/시간+procedures & formalities;
 - 시설 공유, joint controls, one stop border control.

ARTICLE 9: 보세 운송

- 보세 운송 제도 도입 의무 (사실상 독려 규정)
 - to the extent practicable
 - provided all regulatory requirements are met

ARTICLE 10 : FORMALITIES CONNECTED WITH IMPORTATION, EXPORTATION AND TRANSIT

1. Formalities and Documentation Requirements are adopted/maintained for

- (a) rapid release and clearance
- (b) reducing the time and cost of compliance
- (c) the least trade restrictive
- (d) not maintained, if no longer required.

2. Acceptance of Copies

3. Use of International Standards

4. Single Window

5. Preshipment Inspection

- not for tariff classification and customs valuation.

* 반드시 선적지에서 행할 이유가 없는 사항, PI 본래 목적(내용·수량 검수)에 치중, PI 남용 방지

6. No Mandatory Use of Customs Brokers

7. ..shall apply common customs procedures and uniform documentation requirements throughout its territory, except

- based on the nature and type of goods, or means of transport;
- based on risk management;
- to provide exemption from import duties or taxes;
- applying electronic filing or processing; or

8. Rejected Goods.. allowed to be to re-consigned or to returned to the exporter

9. Temporary Admission, Inward, Outward processing

- 관세 면제 for the goods to be re-exported
 - within a specific period
 - not undergone any change
- inward, outward processing shall be allowed
 - "inward processing" means the customs procedure under which certain goods re-exported after manufacturing, processing, or repair can be brought into, relieved 관세, 수수료 등
 - "outward processing" means the customs procedure under which goods can be temporarily exported for manufacturing, processing, or repair abroad and then re-imported, relieved 관세, 수수료 등

ARTICLE 11 : FREEDOM OF TRANSIT

- 관련 법규 shall not be:
 - maintained if 채택된 상황/목적 소멸, or less trade-restrictive manner로 달성 가능
 - a disguised restriction on traffic in transit.
- shall not be conditioned upon collection of any fees or charges imposed in respect of transit
- no voluntary restraints or any other similar measures on traffic in transit.
- 타국 영토 경유 예정 화물은 동 화물이 해당 국가 경유하지 않을 경우와 동등 대우 부여
- ... are encouraged to make available physically separate infrastructure for traffic in transit.
- 각종 절차, 형식 shall not be more burdensome than necessary
- 경유 승인후, not be subject to any customs charges nor unnecessary delays or restrictions
- TBT 협정 부적용
- advance filing and processing prior to the arrival of goods.
- if required, such guarantee shall be limited to ensuring that transit requirements
 - if fulfilled, guarantee shall be discharged without delay
 - publicly available the relevant information for the guarantee
- use of convoys or escorts only in high risk
- 국가간 cooperate and coordinate to enhancing freedom of transit
- appoint a national transit coordinator

ARTICLE 12 : 관세 당국간 협력

- ..encouraged to share information on best practices in managing customs compliance
 - to cooperate in technical guidance or assistance and
 - to support for capacity building
- Exchange of Information
- Verification
- Request
- Protection and Confidentiality
- Provision of Information
- Postponement or Refusal of a Request
- Reciprocity

ARTICLE 13 : 개도국, 최빈 개도국 특혜 및 차등 대우

1. 분류

- (a) Category A : implementation upon entry into force of this Agreement, or
within one year after entry into force
- (b) Category B : implementation on a date after a transitional period of time following the entry into force
- (c) Category C : implementation on a date after a transitional period and
requiring assistance and support for capacity building

2. self-designate..Categories A, B and C.

14조~24조 A, B, C 별 차등 적용 내용 및 capacity building 지원 내용 등