
Committee on Customs Valuation

**RESERVATION BY MAURITANIA UNDER PARAGRAPH 1 OF ANNEX III OF
THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE
GENERAL AGREEMENT ON TARIFFS AND TRADE 1994**

Decision

TAKING NOTE of the Government of Mauritania's request under paragraph 1 of Annex III of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on Customs Valuation) done at Marrakesh on 15 April 1994, to extend its delay in the application of the provisions of that Agreement;

RECOGNIZING that on 31 May 1995, Mauritania became a contracting party to the WTO Agreement on Customs Valuation and invoked paragraph 1 of Article 20 of that Agreement to delay application of its provisions for a period of five years from the date of entry into force of the Agreement on 31 May 1995, and was therefore scheduled to apply the provisions of that Agreement by 31 May 2000;

CONSIDERING that Mauritania has made substantial efforts to implement the provisions of the WTO Agreement on Customs Valuation;

CONSIDERING also that Mauritania has received technical assistance and has a continuing interest in taking advantage of technical assistance in support of implementation and application of the WTO Agreement on Customs Valuation;

NOTING Mauritania's long-standing commitment and considerable efforts in reforming and modernizing its customs administration;

NOTING also Mauritania's objective of ensuring the effective implementation and administration of the WTO Agreement on Customs Valuation;

NOTING that Mauritania's authorities have established a detailed work programme¹, involving the relevant ministries and agency, to enable the elaboration and approval of its legislation and the completion of its domestic administrative and legal procedures, including training, dissemination of information, and other actions, for implementing and applying the WTO Agreement on Customs Valuation;

NOTING that Mauritania does not currently apply minimum values to any products and also noting Mauritania's intention not to apply minimum values to any products after the expiration of the requested period of delay;

NOTING the provisions of the WTO Agreement on Preshipment Inspection and the Reports of the Working Party on Preshipment Inspection²;

¹ Annex 1. Work Programme

² G/L/214 (2 December 1997) and G/L/300 (18 March 1999)

NOTING, furthermore, Mauritania's intention, should it decide to continue to use preshipment inspection after implementing the WTO Agreement on Customs Valuation, to limit the use of preshipment inspection services in the area of customs valuation to post-entry risk assessment procedure, and to establish a government mechanism to address expeditiously any problems exporters from other countries might encounter with preshipment inspection services;

NOTING that Mauritania already applies paragraph 2 of the Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment³;

RECOGNIZING Mauritania's indication that this would be a single request for an extension to delay its implementation of the WTO Agreement on Customs Valuation;

Members, acting pursuant to the provisions of paragraph 1 of Annex III of the WTO Agreement on Customs Valuation,

DECIDE, in view of the exceptional circumstances set out above, that:

1. Subject to the terms and conditions set out hereunder, Mauritania may delay further the application of the provisions of the WTO Agreement on Customs Valuation for a period not extending beyond 31 May 2002.
2. The Government of Mauritania shall report to the Committee on Customs Valuation by 30 November 2000, 30 September 2001 and 1 February 2002 on the progress in fulfilling the work programme in Annex I and the status of its implementation of the WTO Agreement on Customs Valuation under the terms and conditions of this Decision.
3. This Decision shall not prejudice the rights and obligations of Mauritania under the WTO Agreements, in particular those rights and obligations under the WTO Agreement on Customs Valuation.

³ G/VAL/5

ANNEX I

PROGRAMME FOR THE IMPLEMENTATION BY MAURITANIA OF ARTICLE VII OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994

Activity		2000	2002
Revision of the legislation and regulations in force	Administrative procedures and mechanisms	31 May	31 May
	Revision of Article 26 of the Customs Code	31 May	31 May
	Adoption by Parliament of a law and its application decrees		
Training staff	- Training of customs officials and auxiliaries to implement Article VII of the GATT	31 May	31 May
	- Changeover to Version 3 of ASYCUDA ++ (technical assistance and training by UNCTAD in customs valuation)	31 May	31 May
	- Familiarization of the auxiliaries with modern equipment and data-processing	31 May	31 May
Information sensitization	Seminars for the economic partners (traders, entrepreneurs, etc.)	31 May	31 May
Setting up a national tariff	- Anti-fraud campaigns	31 May	31 May
	- Combating under-invoicing	31 May	31 May
	- Improved supervision of frontiers, ports and airports	31 May	31 May
