
Committee on Customs Valuation

**AGREEMENT ON IMPLEMENTATION OF ARTICLE VII
OF THE GATT 1994 (CUSTOMS VALUATION)**

Invocation of Special Provisions Available to Developing Country Members

Note by the Secretariat¹

Revision

I. Article 20.1 (delayed application of the provisions of the Agreement), Article 20.2 (delayed application of the computed value method), paragraph 1 of Annex III (extension of the five-year delay), paragraph 2 of Annex III (reservation concerning minimum values), paragraph 3 of Annex III (reservation concerning reversal of sequential order of Articles 5 and 6), and paragraph 4 of Annex III (reservation concerning application of Article 5.2 whether or not the importer so requests) of the Agreement are special provisions available to developing country Members. This document presents information on the invocation of these special provisions by developing countries. The date for entry into force of the WTO Agreement for the Member concerned, where relevant, is indicated in brackets.

1. Members under the Article 20.1 five-year transition period - none

2. Members which have either requested an extension or have been granted an extension under Annex III, paragraph 1 or Article IX of the WTO Agreement (2)

Rwanda (22.05.01) – extension requested in G/VAL/W/84

3. Members which maintain a transition period of three additional years to apply the computed value method under Article 20.2 (19)

Bolivia	El Salvador	Myanmar
Cameroon	Guatemala	Senegal
Côte d'Ivoire	Haiti	Sri Lanka
Dominican Republic	Jamaica	Tunisia
Egypt	Mauritania	United Arab Emirates

4. Members which have requested or have been granted a reservation to maintain a system of minimum values for a limited time under paragraph 2, Annex III (6)

El Salvador (reservation granted as Article IX waiver in WT/L/476)

Guatemala (reservation granted in G/VAL/43)

Pakistan (reservation requested under Article IX waiver – G/C/W/246)

Senegal (reservation requested under Article IX waiver – G/C/W/390)

Sri Lanka (reservation granted in G/VAL/53)

¹ This document has been prepared under the Secretariat's own responsibility and without prejudice to the positions of Members and to their rights and obligations under the WTO.

5. Members which have invoked paragraphs 3 and 4 of Annex III which have no expiration date (30)

Bangladesh	Indonesia	Pakistan
Brunei Darussalam	Israel	Philippines
Burkina Faso	Jamaica	Thailand
Chile	Kenya	Togo
Colombia	Madagascar	Uganda (not paragraph 4)
Costa Rica	Malaysia	Uruguay
Djibouti	Mali	Bolivarian Republic of
Ecuador	Malta	Venezuela
Gabon	Nicaragua	Zambia
Guyana	Niger	
Honduras	Nigeria (not paragraph 3)	

For the text of the communications received from Members invoking the special provisions please refer to documents WT/Let/1/Rev.2 dated 22 May 1995, WT/Let/19 dated 15 June 1995, WT/Let/24 dated 28 June 1995, WT/Let/28 dated 21 August 1995, WT/Let/29 dated 23 August 1995, WT/Let/36 dated 8 November 1995, WT/Let/41 dated 20 November 1995, WT/Let/48 dated 20 December 1995, WT/Let/72 dated 11 April 1996, WT/Let/78 dated 26 April 1996, WT/Let/82 dated 10 May 1996, WT/Let/85 dated 28 May 1996, WT/Let/106 dated 20 August 1996, WT/Let/108 dated 23 September 1996, WT/Let/112 dated 30 September 1996, WT/Let/129 dated 10 December 1996, WT/Let/149 dated 11 July 1997, WT/Let/226 dated 12 June 1998, WT/Let/231 dated 3 July 1998, WT/Let/237 dated 27 August 1998, WT/Let/242 dated 18 September 1998, WT/Let/283, dated 19 January 1999, WT/Let/285, dated 29 January 1999, WT/Let/301, dated 1 June 1999, WT/Let/331, dated 24 February 2000, and WT/Let/375, dated 31 January 2001.

II. Pursuant to the Decision taken by the General Council at its 31 January 1995 meeting on "Continued Application under the WTO Customs Valuation Agreement of Invocations of Provisions for Developing Countries for Delayed Application and Reservations under the Customs Valuation Agreement 1979" (WT/L/38), the invocation for delayed application and reservations under the relevant provisions of the Customs Valuation Agreement 1979 continue to apply for the following developing country Members in accordance with paragraphs 1, 2 and 3 of the aforementioned Decision:

Argentina	Malawi	Peru
Brazil	Mexico	Turkey
India	Morocco	Zimbabwe
