

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 Secretariat**

I. Article 20.1 (delayed application of the provisions of the Agreement), Article 20.2 (delayed application of the computed value method), 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. Listed below are those developing country Member which have invoked some or all of the above provisions, with the date of entry into force of the WTO Agreement for the Member concerned indicated in brackets:

|                                |                       |                      |
|--------------------------------|-----------------------|----------------------|
| Bangladesh (1.1.95)            | Gabon (1.1.95)        | Nigeria (1.1.95)     |
| Bolivia (13.9.95)              | Ghana (1.1.95)        | Pakistan (1.1.95)    |
| Brunei Darussalam (1.1.95)     | Guatemala (21.7.95)   | Paraguay (1.1.95)    |
| Burkina Faso (3.6.95)          | Honduras (1.1.95)     | Philippines (1.1.95) |
| Burundi (23.7.95)              | Indonesia (1.1.95)    | Senegal (1.1.95)     |
| Cameroon (13.12.95)            | Israel (21.4.95)      | Singapore (1.1.95)   |
| Central African Rep. (31.5.95) | Jamaica (9.3.95)      | Sri Lanka (1.1.95)   |
| Chile (1.1.95)                 | Kenya (1.1.95)        | Thailand (1.1.95)    |
| Colombia (30.4.95)             | Kuwait (1.1.95)       | Togo (31.5.95)       |
| Costa Rica (1.1.95)            | Madagascar (17.11.95) | Tunisia (29.3.95)    |
| Côte d'Ivoire (1.1.95)         | Malaysia (1.1.95)     | Uganda (1.1.95)      |
| Cuba (20.4.95)                 | Mali (31.5.95)        | United Arab          |
| Djibouti (31.5.95)             | Malta (1.1.95)        | Emirates (10.4.96)   |
| Dominican Republic (9.3.95)    | Mauritania (31.5.95)  | Uruguay (1.1.95)     |
| Ecuador (21.1.96)              | Mauritius (1.1.95)    | Venezuela (1.1.95)   |
| Egypt (30.6.95)                | Myanmar (1.1.95)      | Zambia (1.1.95)      |
| El Salvador (7.5.95)           | Nicaragua (3.9.95)    |                      |

For the text of the communications received from these Members, 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 and WT/Let/108.

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  
Brazil  
India

Malawi  
Mexico  
Morocco

Peru  
Turkey  
Zimbabwe