

WORLD TRADE ORGANIZATION

RESTRICTED

G/VAL/W/58/Add.1

14 March 2000

(00-1018)

Committee on Customs Valuation

Original: French

**COMMUNICATION FROM THE ISLAMIC REPUBLIC OF MAURITANIA
CONCERNING ANNEX III, PARAGRAPH 1, OF THE AGREEMENT
ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL
AGREEMENT ON TARIFFS AND TRADE 1994**

Addendum

The following communication, dated 7 March 2000, has been received from the Permanent Mission of Mauritania.

Further to my previous letter (G/VAL/W/58), I have the honour to transmit herewith the letter in which the Minister for Trade, Crafts and Tourism explains the reasons why my country is requesting a further delay of three years for the entry into force of the Agreement on Customs Valuation.

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As a founding Member of the WTO, Mauritania undertook to apply the Agreement on Implementation of Article VII of GATT 1994, commonly known as the Agreement on Customs Valuation.

Under an initial postponement of the entry into force of this Agreement, the new deadline for doing so became May 2000; as you know, a certain number of developing countries expressed a desire for a longer transition period, but this could not be achieved at the third WTO Ministerial Conference in Seattle.

In keeping with the spirit of the GATT 1994, our country wishes to draw up rules for the implementation of major provisions of Article VII that will be based on simple, clear and equitable criteria.

Attaining the specific objectives will mean adapting our structures to this new situation (amendment of legislation, in particular the Customs Code, a process already begun but which will take a relatively long time, reorganization of the administrative services, introduction of appropriate equipment, training of personnel, making customs auxiliaries and economic operators aware of the possible negative repercussions of the new Agreement on Customs Valuation, adoption of special measures to combat possible fraud, etc.).

This structural constraint means that it is currently impossible to achieve these objectives by means of measures that are compatible with the GATT 1994.

For all of these reasons, the Government of my country opts to delay application for three years, in accordance with the provisions of paragraph 1 of Annex III of the Agreement on Implementation of Article VII of the GATT 1994.
