

**SENEGAL – WAIVER ON MINIMUM VALUES IN REGARD TO
THE AGREEMENT ON THE IMPLEMENTATION OF ARTICLE VII OF
THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994**

Decision of 17 May 2004¹

The General Council,

Taking into account Senegal's request, contained in G/C/W/390, for a waiver from the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (Customs Valuation Agreement) in order to temporarily maintain minimum values in respect of the goods identified in Annex; and

Noting that:

- Senegal was a contracting party to the WTO Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (Customs Valuation Agreement) and invoked paragraph 1, Article 20 of that Agreement on 1 January 1995 and was therefore scheduled originally to apply the provisions of the Agreement on 1 January 2000;
- on 20 December 2000 the Customs Valuation Committee agreed to Senegal's request under paragraph 1 of Annex III of the Customs Valuation Agreement for an extension of its transition period until 30 June 2001²;
- Senegal's long-standing commitment and considerable efforts in reforming and modernizing its customs administration;
- the considerable efforts made by Senegal to apply the provisions of the Customs Valuation Agreement and the technical assistance Senegal has received in support of implementing and applying the Customs Valuation Agreement;
- in all other regards Senegal has implemented fully the Customs Valuation Agreement since 1 July 2001;
- Senegal has already implemented and applied Paragraph 2 of the Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment³;
- the Government of Senegal's commitment to limit the use of preshipment inspection services in the area of customs valuation to post-entry risk assessment procedures, and to establish a

¹ Adopted in accordance with the Decision-Making Procedures under Articles IX and XII of the WTO Agreement agreed by the General Council in November 1995 (WT/L/93).

² G/VAL/39

³ G/VAL/5

government mechanism to address expeditiously any problems exporters from other countries might encounter with preshipment inspection services;

- the good cause for Senegal's request to maintain minimum values on certain goods as set out in G/C/W/390 and its intention to make this a reservation on a limited and transitional basis; and
- this would be a single request to maintain minimum values;

Having regard to the Guiding Principles to be followed in considering applications for waivers adopted on 1 November 1956⁴, the Understanding in Respect to Waivers of Obligations under the General Agreement on Tariffs and Trade 1994, and paragraphs 3 and 4 of Article IX of the Marrakesh Agreement Establishing the World Trade Organization.

Acting pursuant to the provisions of paragraph 3 of Article IX of the WTO Agreement,

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

1. Senegal may continue to use officially-established minimum values for the valuation for customs purposes until 30 June 2005 for the goods listed in Annex, subject to the terms and conditions set out hereunder;
2. Senegal will report to the Committee on Customs Valuation by 30 September 2004 and 31 March 2005 on the status of its implementation of officially-established minimum values for the products identified above;
3. Senegal will not apply minimum values to additional goods;
4. Senegal will, by 30 June 2004, publish and make publicly available, in accordance with Article X of the General Agreement on Tariffs and Trade 1994, the data sources, methodologies, basis, criteria and other relevant information for determining the minimum values for the products listed in Annex.
5. Senegal will notify the Committee on Customs Valuation of any amendments or changes to the above-mentioned basis, criteria and other relevant information 60 days before implementing such changes, and will not apply such changes to importations entering its customs territory prior to the completion of this 60-day notification period;
6. This waiver shall not prejudice the rights and obligations of Senegal under the WTO Agreements, in particular those rights and obligations under the Customs Valuation Agreement.

⁴ L/532.

ANNEX

170410	220850
170490	220860
190230	220870
ex190530	220890
ex190590	240220
ex200290	360500
220300	ex481810
220300	481820
220410	ex482020
220420	600533
220430	630710
220510	ex7323
220590	761519
220600	ex8506
220820	871110
220830	871200
220840	
