

**Committee on Customs Valuation**

**EIGHTH ANNUAL REVIEW OF THE IMPLEMENTATION AND  
OPERATION OF THE AGREEMENT ON IMPLEMENTATION  
OF ARTICLE VII OF THE GENERAL AGREEMENT  
ON TARIFFS AND TRADE 1994**

Background Working Document by the Secretariat

This working document is circulated by the Secretariat in preparation for the eighth annual review of the implementation and operation of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (the Agreement), to be conducted at the forthcoming meeting on 4-5 November 2002. As indicated in the text below, this document will have to be updated in light of the discussion at that meeting in order to give a full picture of the developments in the Committee during the current year.

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Article 23 of the Agreement provides that "the Committee shall review annually the implementation and operation of this Agreement taking into account the objectives thereof".

The main objectives of the Agreement are those listed in the General Introductory Commentary. The annual review of the Committee should cover the implementation and operation of the Agreement in the light of its objectives and specific obligations.

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# **I. MEMBERS, DELAYED APPLICATIONS, RESERVATIONS AND OBSERVER STATUS**

## **(a) WTO Members (144)**

Albania	Germany	Niger
Angola	Ghana	Nigeria
Antigua and Barbuda	Greece	Norway
Argentina	Grenada	Oman
Australia	Guatemala	Pakistan
Austria	Guinea Bissau	Papua New Guinea
Bahrain	Guinea, Rep. of	Paraguay
Bangladesh	Guyana	Peru
Barbados	Haiti	Philippines
Belgium	Honduras	Poland
Belize	Hong Kong, China	Portugal
Benin	Hungary	Qatar
Bolivia	Iceland	Romania
Botswana	India	Rwanda
Brazil	Indonesia	Saint Kitts and Nevis
Brunei Darussalam	Ireland	Saint Lucia
Bulgaria	Israel	Saint Vincent & Grenadine
Burkina Faso	Italy	Senegal
Burundi	Jamaica	Separate Customs Territory of
Cameroon	Japan	Taiwan, Penghu, Kinmen, and
Canada	Jordan	Matsu
Central African Republic	Kenya	Sierra Leone
Chad	Korea	Singapore
Chile	Kuwait	Slovak Republic
China	Kyrgyz Republic	Slovenia
Colombia	Latvia	Solomon Islands
Congo	Lesotho	South Africa
Congo, Democratic Rep. of the	Liechtenstein	Spain
Costa Rica	Lithuania	Sri Lanka
Côte d'Ivoire	Luxembourg	Suriname
Croatia	Macao, China	Swaziland
Cuba	Madagascar	Sweden
Cyprus	Malawi	Switzerland
Czech Republic	Malaysia	Tanzania
Denmark	Maldives	Thailand
Djibouti	Mali	Togo
Dominica	Malta	Trinidad and Tobago
Dominican Republic	Mauritania	Tunisia
Ecuador	Mauritius	Turkey
Egypt	Mexico	Uganda
El Salvador	Moldova	United Arab Emirates
Estonia	Mongolia	United Kingdom
European Community	Morocco	United States
Fiji	Mozambique	Uruguay
Finland	Myanmar	Venezuela, The Bolivarian Rep. of
France	Namibia	Zambia
Gabon	Netherlands	Zimbabwe
Gambia	New Zealand	
Georgia	Nicaragua	

## (b) Delayed Application and Reservations

This table reflects the situation with respect to special and differential treatment provisions available for developing country Members as at 4 November 2002. These provisions have been invoked as follows:

(i) *Article 20.1 (delayed application of the provisions of the Agreement)*

No Member maintains this special and differential treatment provision.

(ii) *Article 20.2 (delayed application of the computed value method) (45)*

Bahrain	Kenya
Bangladesh	Kuwait
Bolivia	Madagascar
Brunei Darussalam	Malaysia
Burkina Faso	Mali
Cameroon	Malta
Chile	Mauritania
Colombia	Myanmar
Costa Rica	Nicaragua
Côte d'Ivoire	Nigeria
Djibouti	Pakistan
Dominican Republic	Philippines
Ecuador	Senegal
Egypt	Sri Lanka
El Salvador	Tanzania
Gabon	Thailand
Guatemala	Togo
Guyana	Tunisia
Haiti	United Arab Emirates
Honduras	Uruguay
Indonesia	Venezuela, The Bolivarian Rep. of
Israel	Zambia
Jamaica	

(iii) *Annex III, paragraph 1 (extension of the five-year delay period)(3)*

Rwanda (request pending since 22/05/01)  
 Sri Lanka (request pending since 31/10/02)  
 United Arab Emirates (request pending since 10/04/01)

(iv) *Annex III, paragraph 2 (reservation concerning minimum values) (12)*

Colombia (30/4/02 and 30/04/03) <sup>1</sup>	Honduras (1/01/02 and 1/01/03)
Gabon (1/01/03)	Jamaica (10/03/03)
Guatemala (21/11/02; 21/05/03; and 21/11/04)	Nicaragua (3/09/02 and 3/09/03)

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<sup>1</sup> Dates represent expiration of reservation for the products concerned.

(v) *Annex III, paragraph 3 (reservation concerning reversal of sequential order of Articles 5 and 6) (52)*

Argentina <sup>2</sup>	Guyana	Niger
Bahrain	Haiti	Pakistan
Bangladesh	Honduras	Peru <sup>2</sup>
Brazil <sup>2</sup>	India <sup>2</sup>	Philippines
Brunei Darussalam	Indonesia	Senegal
Burkina Faso	Israel	Sri Lanka
Cameroon	Jamaica	Thailand
Chile	Kenya	Togo
Colombia	Madagascar	Tunisia
Costa Rica	Maldives	Turkey <sup>2</sup>
Côte d'Ivoire	Malawi <sup>2</sup>	Uganda
Djibouti	Malaysia	United Arab Emirates
Dominican Republic	Mali	Uruguay
Ecuador	Malta	Venezuela, The
Egypt	Mexico <sup>2</sup>	Bolivarian Rep. of
El Salvador	Morocco <sup>2</sup>	Zambia
Gabon	Myanmar	Zimbabwe <sup>2</sup>
Guatemala	Nicaragua	

(vi) *Annex III, paragraph 4 (reservation to apply Article 5.2 whether or not the importer so requests) (50)*

Argentina <sup>2</sup>	Egypt	Malaysia	Thailand
Bahrain	El Salvador	Mali	Togo
Bangladesh	Gabon	Malta	Tunisia
Brazil <sup>2</sup>	Guatemala	Mexico <sup>2</sup>	Turkey <sup>2</sup>
Brunei Darussalam	Guyana	Morocco <sup>2</sup>	Uruguay
Burkina Faso	Haiti	Myanmar	Venezuela, The
Cameroon	Honduras	Nicaragua	Bolivarian Rep. of
Chile	India <sup>2</sup>	Niger	Zambia
Colombia	Indonesia	Nigeria	Zimbabwe <sup>2</sup>
Costa Rica	Israel	Pakistan	
Côte d'Ivoire	Jamaica	Peru <sup>2</sup>	
Djibouti	Kenya	Philippines	
Dominican Republic	Madagascar	Senegal	
Ecuador	Maldives	Sri Lanka	

(c) *Observer Governments (32)*

Algeria	Nepal
Andorra	Russian Federation
Armenia	Samoa
Azerbaijan	Sao Tome and Principe
Bahamas	Saudi Arabia
Belarus	Seychelles
Bhutan	Sudan
Bosnia and Herzegovina	Tajikistan

<sup>2</sup> These Members maintain in the WTO the special and differential treatment provisions invoked under the Tokyo Round Agreement through Decision WT/L/38.

Cambodia	Tonga
Cape Verde	Ukraine
Equatorial Guinea	Uzbekistan
Ethiopia	Vanuatu
Former Yugoslavia Republic	Vietnam
Holy See	Yemen
Kazakstan	Yugoslavia – Fed. Rep. of
Laos	
Lebanon	

(d) Observer International Organizations (6)<sup>3</sup>

World Customs Organization	UNCTAD	IADB
IMF	ACP	World Bank

## II. OFFICERS OF THE WTO COMMITTEE ON CUSTOMS VALUATION

Chairperson: Mr. Raimundas Karoblis (Lithuania)

## III. MEETINGS OF THE COMMITTEE

During the reporting period, the Committee has held two formal meetings on 26 February (G/VAL/M/25) and 27 March 2002 (G/VAL/M/26) under the Chairship of Mr. K. J. Weerasinghe (Sri Lanka); and five formal meetings on 6-7 May 2002 (G/VAL/M/27 and Corr.1, G/VAL/M/28), 26 June (G/VAL/M/29), 3 and 26 July 2002 (G/VAL/M/30, Corr.1, and Add.1), 30 September-1 October 2002 (G/VAL/M/31) and [4-5 November 2002 (G/VAL/M/32 to be issued) under the Chairmanship of Mr. Raimundus Karoblis (Lithuania). In addition, a meeting was held on 21 November 2001 (G/VAL/M/24) that was not reflected in the Seventh Annual Review.

## IV. NATIONAL LEGISLATION PRESENTED

(a) Texts of national legislation

Article 22 of the Agreement requires each Member to inform the Committee of any changes in its laws and regulations relevant to the Agreement and in the administration of such laws and regulations. At its first meeting, on 12 May 1995, the Committee agreed on procedures for the notification of national legislation (G/VAL/M/1, paragraphs 29-35, 71 and 72).

During the reporting period, the following communications and texts have been submitted:

Brunei Darussalam (G/VAL/N/1/BRN/1)  
 Burkina Faso (G/VAL/N/1/BFA/1)  
 China (G/VAL/N/1/CHN/1)  
 Côte d'Ivoire (G/VAL/N/1/CIV/1)  
 Croatia (G/VAL/N/1/HRV/1)  
 Georgia (G/VAL/N/1/GEO/1)  
 India (G/VAL/N/1/IND/3)  
 Kenya (G/VAL/N/1/KEN/1)  
 Korea (G/VAL/N/1/KOR/2)  
 Lithuania (G/VAL/N/1/LTU/1)

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<sup>3</sup> These organizations now have official observer status following Agreement in the Committee (G/VAL/M/5) and Agreements between the World Bank and the IMF with the WTO (WT/L/195).

Moldova (G/VAL/N/1/MDA/1)  
Peru (G/VAL/N/1/PER/1)

Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu  
(G/VAL/N/1/TPKM/1)  
Slovakia (G/VAL/N/1/SVK/2)  
Tunisia (G/VAL/N/1/TUN/1)  
Venezuela (G/VAL/N/1/VEN/1)

(b) Checklist of issues

At its first meeting, on 12 May 1995, the Committee agreed on procedures for the submission of a checklist of issues (G/VAL/M/1, paragraphs 36-39). The checklist of issues is contained in G/VAL/5.

During the reporting period, the following communications have been submitted:

China (G/VAL/N/2/CHN/1)  
Croatia (G/VAL/N/2/HRV/1)  
Cuba (G/VAL/N/2/CUB/1)  
India (G/VAL/N/2/IND/1 and Corr.1)  
Kenya (G/VAL/N/2/KEN/1)  
Lithuania (G/VAL/N/2/LTU/1)  
Moldova (G/VAL/N/2/MDA/1)  
Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu  
(G/VAL/N/2/TPKM/1 and 2)

(c) Examination of national legislation

At its meeting of 6-7 May 2002, the Committee pursued its examination of various communications and implementing legislations. The Committee agreed to conclude the examination of the legislations of Brunei Darussalam, Croatia, Georgia, Kenya, Korea, Lithuania, Moldova, Tunisia and Venezuela. Since the notification of Peru did not contain the customs act, it was agreed not to conclude its examination in the Committee.

[At the 4-5 November 2002 meeting, the Committee concluded the examination of the legislations of .....; the examination of the legislation of ...were still underway. To be updated.].

(d) Information on the application of the Committee Decisions

Information on the application of the Decision on the Treatment of Interest Charges in the Customs Value of Imported Goods and of paragraph 2 of the Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment (G/VAL/5), made available by Members, was summarized in documents G/VAL/W/5/Rev.11 and Rev.12.

**V. AMENDMENTS, INTERPRETATIONS AND RECTIFICATIONS OF THE TEXT OF THE AGREEMENT**

At its first meeting on 12 May 1995, the Committee adopted the Decisions relating to the interpretation of the Agreement, which had previously been adopted by the Tokyo Round Committee (G/VAL/M/1, paragraphs 66-67). The decisions were reproduced in document G/VAL/5. No new decisions relating to the interpretation of the Agreement were adopted during the reporting period.

## **VI. OTHER DECISIONS TAKEN BY THE COMMITTEE**

At its first meeting on 12 May 1995, the Committee adopted other Decisions which had been previously adopted by the Tokyo Round Committee. These Decisions are reproduced in document G/VAL/5. The Committee also adopted Decisions that were referred by the Ministers at Marrakesh to the Committee. The texts of the decisions are contained in document G/VAL/1. During the reporting period, the Committee adopted a Decision granting an extension of the delay period in accordance with paragraph 1, Annex III to Sri Lanka.

## **VII. TECHNICAL ASSISTANCE**

Following adoption of the proposal by the European Communities to reinvigorate the Committee's work (G/VAL/W/82/Rev.1) last year, the Committee agreed at its February 2002 meeting to hold a seminar on technical assistance in November 2002. The Committee adopted the programme for this seminar in July which was subsequently circulated as G/VAL/47/Rev.1. [The seminar was held on 6 and 7 November 2002.]

## **VIII. REPORTS BY THE TECHNICAL COMMITTEE ON CUSTOMS VALUATION**

At the May meeting, the representative of the World Customs Organization (WCO) presented a report on the Fourteenth Session of the Technical Committee on Customs Valuation which was held from 15-19 April 2002. At the September-October meeting, the representative of the WCO presented an oral report on the work of the Technical Committee on the exchange of information for customs administrations. [At the November meeting, the representative of the WCO presented a report on the Fifteenth Session of the Technical Committee, held from 21-25 October 2002.]

The Committee on Customs Valuation took note of these reports and expressed appreciation for the continued valuable work of the Technical Committee.

## **IX. CONSULTATION AND DISPUTE SETTLEMENT**

During the period under consideration, there were no consultation and/or dispute settlement matters to report.

## **X. ANNUAL REPORT TO THE COUNCIL FOR TRADE IN GOODS**

[The Committee adopted its annual report to the Council for Trade in Goods in accordance with the requirements of Article 23 of the Agreement (G/L/XX).]



ANNEX I  
Information on National Legislation

Below are listed the references of the documents<sup>1</sup> containing national laws, regulations etc. and replies to the Checklist of Issues received from Members.

Member	National legislation	Replies to the Checklist of Issues
Albania	G/VAL/N/1/ALB/1	
Argentina	VAL/1/Add.22 + Suppl. 1-4 + Suppl.2/Rev.1 G/VAL/N/1/ARG/1	VAL/2/Rev.2/Add.4
Australia	VAL/1/Add.14 + Suppl.1-4 G/VAL/N/1/AUS/1	VAL/2/Rev.1/Add.12 + Suppl.1
Bolivia	G/VAL/N/1/BOL/1	
Botswana	VAL/1/Add.16 (not notified under WTO)	Not received
Brazil	VAL/1/Add.20 + Suppl.1 G/VAL/N/1/BRA/1-3	VAL/2/Rev.2/Add.3
Brunei Darussalam	G/VAL/N/1/BRN/1	G/VAL/N/2/BRN/2
Bulgaria	G/VAL/N/1/BGR/1-2	G/VAL/N/2/BGR/1
Burkina Faso	G/VAL/N/1/BFA/1	
Canada	VAL/1/Add.17 + Suppl.1-3 G/VAL/N/1/CAN/1-2	VAL/2/Rev.1/Add.14 G/VAL/N/2/CAN/1
China	G/VAL/N/1/CHN/1	G/VAL/N/2/CHN/1
Colombia	G/VAL/N/1/COL/1	G/VAL/N/2/COL/1
Costa Rica	G/VAL/N/1/CRI/1	G/VAL/N/2/CRI/1
Côte d'Ivoire	G/VAL/N/1/CVI/1	
Croatia	G/VAL/N/1/HRV/1	G/VAL/N/2/HRV/1
Cuba	G/VAL/N/1/CUB/1	G/VAL/N/2/CUB/1
Cyprus	VAL/1/Add.26 G/VAL/N/1/CYP/2	VAL/2/Rev.2/Add.7
Czech Rep.	VAL/1/Add.18 + Suppl.1/ Corr.1-2 G/VAL/N/1/CZE/1-3	VAL/2/Rev.1/Add.15 + Suppl.1 G/VAL/N/2/CZE/1
Dominica	G/VAL/N/1/DMA/1	
Dominican Rep	G/VAL/N/1/DOM/1	
Estonia	G/VAL/N/1/EST/1	G/VAL/N/2/EST/1
EEC	VAL/1/Add.2 + Suppl.1-13 + Suppl.1 G/VAL/N/1/EEC/1/Rev.1	VAL/2/Rev.1/Add.6
Fiji	G/VAL/N/1/FJI/1	G/VAL/N/2/FJI/1
Gabon	G/VAL/N/1/GAB/1	
Georgia	G/VAL/N/1/GEO/1	
Hong Kong China	VAL/1/Add.9 G/VAL/N/1/HKG/1	Not applicable
Hungary	VAL/1/Add.6 G/VAL/N/1/HUN/1	VAL/2/Rev.1/Add.4
Iceland	G/VAL/N/1/ISL/1	G/VAL/N/2/ISL/1

<sup>1</sup> Documents beginning with "VAL" are documents issued under the Tokyo Round Committee on Customs Valuation

Member	National legislation	Replies to the Checklist of Issues
India	VAL/1/Add.24 + Suppl.1 G/VAL/N/1/IND/1-3	VAL/2/Rev.2/Add.6
Indonesia	G/VAL/N/1/IDN/1	G/VAL/N/2/IDN/1+Corr.1
Israel	G/VAL/N/1/ISR/1+Corr.1	G/VAL/N/2/ISR/1
Jamaica	G/VAL/N/1/JAM/1	G/VAL/N/2/JAM/1
Japan	VAL/1/Add.7 G/VAL/N/1/JPN/1	VAL/2/Rev.1/Add.8 G/VAL/N/2/JPN/1
Jordan	G/VAL/N/1/JOR/1	G/VAL/N/2/JOR/1
Kenya	G/VAL/N/1/KEN/1	G/VAL/N/2/KEN/1
Korea, Rep.of	VAL/1/Add.19 + Suppl.1-4+ Suppl.2/Corr.1-2 + Suppl.3/Corr.1 G/VAL/N/1/KOR/1-2	VAL/2/Rev.2/Add.1 + Suppl.1
Kyrgyz Rep	G/VAL/N/1/KGZ/1	G/VAL/N/2/KGZ/1
Latvia	G/VAL/N/1/LVA/1	G/VAL/N/2/LVA/1
Lesotho	VAL/1/Add.21 + Suppl.1 (not notified under WTO)	VAL/2/Rev.2/Add.2
Liechtenstein	G/VAL/N/1/LIE/1	Not applicable
Lithuania	G/VAL/N/1/LTU/1	
Macao	G/VAL/N/1/MAC/1	Not applicable
Madagascar	G/VAL/N/1/MDG/1	
Malawi	VAL/1/Add.27 G/VAL/N/1/MWI/1	
Malaysia	G/VAL/N/1/MYS/1	G/VAL/N/2/MYS/1
Malta	G/VAL/N/1/MLT/1	G/VAL/N/2/MLT/1
Mauritius	G/VAL/N/MUS/1	G/VAL/N/2/MUS/1
Mexico	VAL/1/Add.25 + Suppl.1-3 + Suppl.1/Rev.1 (not notified under WTO)	VAL/2/Rev.1/Add.10 VAL/2/Rev.2/Add.8
Moldova	G/VAL/N/1/MDA/1	G/VAL/N/2/MDA/1
Morocco	G/VAL/N/1/MAR/1/Rev.1+Corr.1	G/VAL/N/2/MAR/1-2
Namibia	G/VAL/N/1/NAM/1	
New Zealand	VAL/1/Add.12 + Suppl.1 G/VAL/N/1/NZL/1	VAL/2/Rev.1/Add.10
Norway	VAL/1/Add.11 +Corr.1 + Suppl.1-2 G/VAL/N/1/NOR/1	VAL/2/Rev.1/Add.7
Oman	G/VAL/N/1/OMN/1	G/VAL/N/2/OMN/1
Pakistan	G/VAL/N/1/PAK/1	
Panama	G/VAL/N/1/PAN/1	G/VAL/N/2/PAN/1
Philippines	G/VAL/N/1/PHI/1	
Poland	VAL/1/Add.28 G/VAL/N/1/POL/1-2	G/VAL/N/2/POL/1
Romania	VAL/1/Add.8 + Suppl.1-2 G/VAL/N/1/ROM/1-2	VAL/2/Rev.1/Add.9
Senegal	G/VAL/N/1/SEN/1	
Separate Customs Territory of Taiwan Penghu, Kinmen and Matsu (Chinese Taipei)	G/VAL/N/1/TPKM/1	G/VAL/N/2/TPKM/1-2

<b>Member</b>	<b>National legislation</b>	<b>Replies to the Checklist of Issues</b>
Singapore	G/VAL/N/1/SGP/1	G/VAL/N/2/SGP/1
Slovak Rep	VAL/1/Add.18 + Suppl.1/ Corr.1-2 G/VAL/N/1/SVK/1-2	VAL/2/Rev.1/Add.15+ Suppl.1
Slovenia	G/VAL/N/1/SVN/1-2	G/VAL/N/2/SVN/1
South Africa	VAL/1/Add.15 + Corr.1 + Suppl.1-3 G/VAL/N/1/ZAF/1	VAL/2/Rev.1/Add.13
Suriname	G/VAL/N/1/SUR/1	
Swaziland		G/VAL/N/2/SWZ/1
Switzerland	VAL/1/Add.5 G/VAL/N/1/CHE/1	Not applicable
Trinidad and Tobago	G/VAL/N/1/TTO/1	G/VAL/N/2/TTO/1
Tunisia	G/VAL/N/1/TUN/1	
Turkey	VAL/1/Add.29 G/VAL/N/1/TUR/1-2	G/VAL/N/2/TUR/1
United States	VAL/1/Add.1 + Suppl.1-5 G/VAL/N/1/USA/1	VAL/2/Rev.1/Add.1
Uruguay	G/VAL/N/1/URY/1	G/VAL/N/2/URY/1
Venezuela	G/VAL/N/1/VEN/1	G/VAL/N/2/VEN/1
Zambia	G/VAL/N/1/ZMB/1	
Zimbabwe	VAL/1/Add.23 G/VAL/N/1/ZWE/1	VAL/2/Rev.2/Add.5