

# WORLD TRADE ORGANIZATION

RESTRICTED

G/VAL/2

28 April 1995

(95-1093)

---

## Committee on Customs Valuation

### AGREEMENT ON 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) 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)         | Honduras (1.1.95)  | Philippines (1.1.95) |
| Chile (1.1.95)              | Indonesia (1.1.95) | Senegal (1.1.95)     |
| Colombia (30.4.95)          | Kenya (1.1.95)     | Singapore (1.1.95)   |
| Costa Rica (1.1.95)         | Malaysia (1.1.95)  | Sri Lanka (1.1.95)   |
| Côte d'Ivoire (1.1.95)      | Malta (1.1.95)     | Thailand (1.1.95)    |
| Dominican Republic (9.3.95) | Mauritius (1.1.95) | Tunisia (29.3.95)    |
| El Salvador (7.5.95)        | Myanmar (1.1.95)   | Uruguay (1.1.95)     |
| Gabon (1.1.95)              | Pakistan (1.1.95)  | Venezuela (1.1.95)   |
| Ghana (1.1.95)              | Paraguay (1.1.95)  |                      |

For the text of the communications received from these Members, please refer to documents WT/Let/1/Rev.1 dated 2 March 1995, WT/Let/10 dated 24 March 1995, WT/Let/12 dated 7 April 1995 and WT/Let/14 dated 24 April 1995.

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 | Mexico  | Turkey   |
| Brazil    | Morocco | Zimbabwe |
| India     | Peru    |          |