

WORLD TRADE ORGANIZATION

RESTRICTED

G/VAL/N/1/MAC/1

9 May 1996

(96-1798)

Committee on Customs Valuation

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NOTIFICATIONS UNDER ARTICLE 22.2 OF THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE

MACAU

The following communication, dated 12 April 1996, has been received from the Government of Macau.

Pursuant to Article 22.2 of the Agreement on Implementation of Article VII of the GATT 1994 and to the decisions of the WTO Committee on Customs Valuation made at its meeting on 12 May 1995, the Government of Macau has the honour to inform:

- (a) Macau has accepted the Agreement and therefore all the obligations therein contained; the Agreement was incorporated into the legal system of Macau and published in the Official Gazette No. 9 on 26 February 1996.
- (b) As the territory of Macau is a free trade port, no customs duties or any other customs fees on imports are levied, therefore no general laws, regulations or administrative procedures exist for valuing goods for customs purposes.
- (c) The legislation in force in Macau regulating the valuation of certain goods serves exclusively the following purposes:
 - assessment of excise duties that do not fall under the category "other duties and charges" as such duties are applicable to both domestic production and imports (Law No. 7/86/M. This legislation is currently being reviewed and, for specific purposes of goods assessment, the new draft will apply the provisions set in the Agreement with regard to implementation of Article VII of the GATT); and
 - calculation of fines imposed, where requirements of Decree Law No. 66/95/M are infringed.
- (d) Should Macau at any time contemplate levying customs duties, valuations for this purpose will be in accordance with the Agreement and the necessary changes to its laws and regulations will be notified to the Committee under paragraph 2 of Article 22.