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Committee on Customs Valuation

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**NOTIFICATION UNDER ARTICLE 22 OF THE AGREEMENT ON
IMPLEMENTATION OF ARTICLE VII OF THE GENERAL
AGREEMENT ON TARIFFS AND TRADE 1994**

NIGER

Questions from the United States to Niger regarding document G/VAL/N/1/NER/1

The following submission, dated 25 June 2020, is being circulated at the request of the delegation of the United States.

The United States would like to thank Niger for its notification in document G/VAL//N/1/NER/1. We appreciate Niger's notification of the National Customs Code of the Republic of Niger (Code), which it indicates supports implementation of the Trade Facilitation Agreement. The legislation contains only one provision, Article 19, on customs valuation for imports. We understand this provision refers to:

- (i) The Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (Customs Valuation Agreement);
- (ii) Community Regulation and subsequent texts; and
- (iii) Decisions of the Director General of Customs.

Question 1

Please explain how Article 19 fully implements the provisions of the Customs Valuation Agreement. Does the reference to the Agreement in Article 19 of the Code directly incorporate all of the Agreement's provisions into domestic law? Does it incorporate the Interpretive Notes in Annex I of the Agreement?

Question 2

Would Niger please also notify Community Regulations and subsequent texts and Decisions of the Director General of Customs that are relevant to the implementation of the Customs Valuation Agreement?

Question 3

As a Member of the West African Economic and Monetary Union or UEMOA, does Niger apply RÈGLEMENT N° 05/99/CM/UEMOA PORTANT VALEUR EN DOUANE DES MARCHANDISES and ANNEXE AU RÈGLEMENT N° 05/99/CM/UEMOA DU 6 AOÛT 1999? If so, where is this UEMOA regulation incorporated into Niger's law?
