

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/W/25

26 October 1984

Special Distribution

---

## Committee on Customs Valuation

### FOURTH ANNUAL REVIEW OF THE IMPLEMENTATION AND OPERATION OF THE AGREEMENT

#### Background Document by the Secretariat

Article 26 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 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 Preamble. The annual review of the Committee should cover the operation of the Agreement as a whole, as well as action by Parties to ensure proper implementation and operation of the Agreement in the light of its objectives and specific obligations.

This background document is circulated by the secretariat on its own responsibility with the aim of facilitating the preparations by governments for, and the conduct of, the fourth annual review to be held at the November meeting of the Committee.

The information contained in this document has been made available in the normal course of the work of the Committee and of the Technical Committee and gives the situation as per the date of this document. The document may need to be revised after the review session, to take into account the work of the Committee at that meeting and any other additional points. It is recalled that the third annual review document, covering the activities of the Committee in 1983, is VAL/W/21/Rev.1.

The contents of this document are as follows:

|   | <u>Page</u> |
|---|-------------|
| 1. Accessions, acceptances and reservations                                       | 2           |
| 2. Composition of the Committee on Customs Valuation                              | 4           |
| 3. Meetings of the Committee  | 4           |
| 4. National legislation presented   | 5           |
| 5. Amendments, interpretations and rectifications<br>of the text of the Agreement | 5           |
| 6. Other decisions taken by the Committee   | 6           |

|  | <u>Page</u> |
|--|-------------|
| 7. Possible requirements for amendment, interpretation or rectification of the Agreement               | 6           |
| 8. Litigation in national or supranational courts on the text of the Agreement                         | 6           |
| 9. Technical assistance  | 6           |
| 10. Information and advice from the Technical Committee, and general report on the Technical Committee | 7           |
| 11. Substantial difficulties encountered by Parties in applying the Agreement                          | 8           |
| 12. Consultation and dispute settlement  | 8           |
| 13. Panelists  | 8           |
| 14. Other matters relating to implementation   | 8           |
| 15. Annual report to the CONTRACTING PARTIES   | 8           |
| 16. General appreciation of experience with implementation and operation of the Agreement              | 8           |
| 1. <u>ACCESSIONS, ACCEPTANCES AND RESERVATIONS</u>   |             |

A full listing of the present status of acceptances and accessions is at Annex I.

(a) New accessions and acceptances

Since the Committee's last annual review, three countries have become members of the Agreement:

- (i) Malawi accepted the Agreement on 22 November 1983. The Agreement entered into force for Malawi on 22 December 1983. Malawi invoked the provisions of Article 21.1 and of paragraph 4 of the Protocol;
- (ii) Czechoslovakia accepted the Agreement, subject to ratification, on 2 April 1984, and deposited its instrument of ratification on 28 May 1984. The Agreement entered into force for Czechoslovakia on 27 June 1984;
- (iii) Botswana acceded to the Agreement on 13 August 1984, in accordance with the provisions of Article 22.3, on the terms agreed by the Committee at its meeting of 10-11 November 1983 (VAL/M/8, paragraph 9 and Annex). Botswana is the first non-GATT contracting party to have acceded to the Agreement.

These acceptances bring the membership of the Agreement up to thirty-three (EEC(10) plus twenty-two other countries plus Hong Kong). The acceptance of the Agreement by one country remains subject to ratification.

(b) Terms of acceptance

In regard to terms of acceptance, the special provisions available for developing countries have been invoked as follows:

(i) Article 21.1 (delayed application of the provisions of the Agreement)

|                |                               |
|----------------|-------------------------------|
| Argentina      | (1 January 1986)              |
| Brazil         | (23 July 1986)                |
| India          | (1 January 1986)              |
| Korea, Rep. of | (5 February 1986)             |
| Malawi         | (22 December 1988)            |
| Spain          | (not later than 19 July 1986) |

(ii) Article 21.2 (delayed application of the computed value method)

Argentina  
India  
Korea, Rep. of  
Spain

(iii) Protocol, paragraph 3 (reservation concerning minimum values)

Brazil  
India

(iv) Protocol, paragraph 4 (reservation concerning reversal of sequential order of Articles 5 and 6)

Argentina  
Brazil  
India  
Malawi

(v) Protocol, paragraph 5 (reservation concerning application of Article 5.2 whether or not importer so requests)

Argentina  
Brazil  
India

Canada has made the following reservation:

"Notwithstanding Articles 24 and 25 of the Agreement on the Implementation of Article VII of the General Agreement on Tariffs and Trade (hereinafter referred to as the Valuation Agreement) Canada will implement the Valuation Agreement no later than 1 January 1985 provided that before that date there has been agreement under Article XXVIII of the GATT on such adjustments in Canadian tariff rates as may be needed to maintain tariff protection at the levels that would prevail were Canada not to implement the Valuation Agreement".

## 2. COMPOSITION OF THE COMMITTEE ON CUSTOMS VALUATION

Chairman: Mr. J.-C. Renoue (France)

Vice-Chairman: Mr. Chul-Jin Kim (Republic of Korea)

### Signatories

|  |                              |
|--|------------------------------|
| Argentina <sup>1</sup>                               | Korea, Republic of           |
| Australia  | Malawi                       |
| Austria  | New Zealand                  |
| Botswana   | Norway                       |
| Brazil   | Romania                      |
| Canada   | South Africa                 |
| Czechoslovakia                                       | Spain                        |
| European Economic Community<br>and its member States | Sweden                       |
| Finland  | Switzerland                  |
| Hungary  | United Kingdom for Hong Kong |
| India  | United States                |
| Japan  | Yugoslavia                   |

### Observers

#### (i) Governments:

|             |                     |
|-------------|---------------------|
| Bangladesh  | Nigeria             |
| Bulgaria    | Pakistan            |
| Chile       | Peru                |
| Colombia    | Philippines         |
| Cuba        | Poland              |
| Ecuador     | Portugal            |
| Egypt       | Singapore           |
| Indonesia   | Sri Lanka           |
| Israel      | Thailand            |
| Ivory Coast | Trinidad and Tobago |
| Malaysia    | Turkey              |
| Nicaragua   | Zaire               |

#### (ii) International Organizations:

Customs Co-operation Council (permanent observer)  
IMF  
UNCTAD

## 3. MEETINGS OF THE COMMITTEE

Since the third annual review, the Committee on Customs Valuation has held meetings on 26 April 1984 and 24 September 1984. Minutes of the first meeting are contained in VAL/M/9; the Note by the Chairman is contained in L/5646. Minutes of the second meeting will be contained in VAL/M/10; the Note by the Chairman is contained in L/5688.

#### 4. NATIONAL LEGISLATION PRESENTED

Article 25 of the Agreement requires each Party 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 the Committee agreed on procedures for the submission of the complete texts of national legislation (VAL/M/1, paragraph 37).

Since the third annual review, the following additional texts of national legislation, regulations and administrative procedures have been submitted:

|                             |                         |
|-----------------------------|-------------------------|
| Australia                   | VAL/1/Add.14/Suppl.1    |
| European Economic Community | VAL/1/Add.2/Suppl.5     |
| Norway                      | VAL/1/Add.11/Suppl.1    |
| South Africa                | VAL/1/Add.15 and Corr.1 |

At its second meeting, the Committee decided that Parties should provide written responses to a checklist of issues (VAL/2/Rev.1) concerning their national laws, regulations etc. (VAL/M/2, paragraph 52). Since the last annual review, a reply to the revised checklist of issues has been submitted by the delegation of South Africa (document VAL/2/Rev.1/Add.13).

A complete listing of national legislation and replies to the checklist of issues communicated to the Committee is at Annex II of this note.

At its meeting in April 1984, the Committee undertook a detailed examination of the South African legislation and replies to the checklist of issues (VAL/M/9, paragraphs 10-16 and Annex). Questions were also raised concerning the legislation of the European Communities and Australia. In addition, Canada informed the Committee of steps being taken to bring into force national legislation so as to apply the provisions of the Agreement as from 1 January 1985.

It might also be noted that the Technical Committee has established procedures for the dissemination of information on publications relating to national legislation, where the texts in question are not covered by the procedures of the Committee on Customs Valuation, and for the circulation of declaration forms for customs value. The Technical Committee also publishes an Index of rulings and conclusions on valuation questions issued by Parties. Details of information available through the Technical Committee are at Annex III of this note.

#### 5. AMENDMENTS, INTERPRETATIONS AND RECTIFICATIONS OF THE TEXT OF THE AGREEMENT

A compendium of substantive and procedural decisions taken by the Committee on Customs Valuation, together with a listing of the texts issued by the Technical Committee, is being circulated as document VAL/10.

During the year under review, the Committee took the following decisions:

- (i) At its meeting of 26 April, the Committee adopted the Decision on the Treatment of Interest Charges in the Customs Value of Imported Goods. At its meeting of 24 September, the Committee agreed on a rectification to the French and Spanish texts of this Decision. The Decision, as rectified, is contained in document VAL/6/Rev.1. Information received from Parties concerning the application of this Decision has been circulated in document VAL/9.
- (ii) At its meeting of 24 September, the Committee adopted the Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment (VAL/8).

6. OTHER DECISIONS TAKEN BY THE COMMITTEE

The Committee has not taken any other decisions during the course of 1984. As mentioned above, a compendium of all decisions taken by the Committee so far is being circulated in document VAL/10.

7. POSSIBLE REQUIREMENTS FOR AMENDMENT, INTERPRETATION OR RECTIFICATION OF THE AGREEMENT

At its meeting of 26 April 1984, the Committee considered a question raised by the Technical Committee relating to the linguistic consistency between the English, French and Spanish texts of the Agreement of the term "development" in Article 8.1(b)(iv) on the basis of a secretariat note (VAL/W/24) analysing the linguistic issue and putting forward a suggestion for a common interpretation of the term in the three languages. The Committee is to come back to this matter at its meeting of 9 November 1984, with a view to taking a decision.

8. LITIGATION IN NATIONAL OR SUPRANATIONAL COURTS ON THE TEXT OF THE AGREEMENT

The European Communities has informed the Committee in document VAL/7 of a judgement delivered by the Court of Justice of the European Communities relating to the definition of "price actually paid or payable", in particular in respect of quota charges.

9. TECHNICAL ASSISTANCE

Technical assistance aimed at providing information to assist countries in the consideration of joining the Agreement and at helping countries in their preparations for the application of the Agreement has continued to be a matter of high priority to Parties, the Committee on Customs Valuation and the Technical Committee. Technical assistance is being made available to both developing country Parties and other developing countries interested in the Agreement.

Technical assistance activities are of two main types:

- (i) Seminars or training courses devoted to the Agreement. In the past year, seminars have been held in St. Lucia for officials from CARICOM countries (organized by EEC with the participation of the CCC and GATT secretariats), and in Ouagadougou, Burkina Faso, for officials from

French-speaking African countries (organized by CCC in conjunction with the West African Economic Community (CEAO) and Canada). The Customs Cooperation Council held in Brussels in June 1984 its first training course on the Agreement, which was attended by twenty-two participants from twelve English-speaking developing countries. A second course is being held in French from 22 October-2 November 1984.

- (ii) Training courses or seminars in which customs valuation was included as one of the items. Courses attended by customs officers from developing countries are held, generally annually, by Australia, Austria, Denmark, Finland, France, Federal Republic of Germany, Japan and Spain. The biannual trade policy course organized by the GATT secretariat in Geneva includes a lecture on the Agreement. GATT secretariat technical cooperation seminars during the past year that have included consideration of the Agreement, as one of a larger number of topics, have been held in Cameroon, Chile, China, Cuba, Honduras (CACM), Indonesia, Malaysia, Panama, Singapore, Thailand and Zimbabwe.

A further form of technical assistance activity is the direct attachment of customs officers of developing countries to the customs services of developed country Parties. During the past year, five officers from Brazil spent one month with the customs services of the European Communities and certain of its member States.

An information document describing technical assistance activities relating to the Agreement in more detail has been prepared by the CCC secretariat (CCC document 31.808).

10. INFORMATION AND ADVICE FROM THE TECHNICAL COMMITTEE, AND GENERAL REPORT ON THE TECHNICAL COMMITTEE

A detailed oral report on the work of the seventh session of the Technical Committee, held 27 February-2 March 1984, was presented by the observer from the Customs Cooperation Council to the 26 April meeting of the Committee on Customs Valuation (VAL/M/9, paragraphs 24-26). At its meeting, the Technical Committee had adopted the following texts:

- (i) A Commentary on the Treatment of Package Deals;
- (ii) An Advisory Opinion on the Treatment of Inadvertent Errors and of Incomplete Documentation;
- (iii) Two texts for insertion in the Explanatory Note on the Time Element in Relation to Articles 1, 2 and 3 of the Agreement.

The Committee on Customs Valuation took note of the report and expressed its appreciation for the excellent work of the Technical Committee. The texts were approved at the May 1984 session of the Customs Cooperation Council.

At its meeting of 1-5 October 1984, the Technical Committee adopted the following texts:

- (i) A Commentary on Adjustment for Difference in Commercial Level and Quantity under Article 1.2(b) and Articles 2 and 3 of the Agreement;
- (ii) A Commentary on the Treatment of Costs of Activities Taking Place in the Country of Importation;

11. SUBSTANTIAL DIFFICULTIES ENCOUNTERED BY PARTIES IN APPLYING THE AGREEMENT

As in previous years of operation of the Agreement, no Party has reported any substantial difficulty with applying the Agreement.

12. CONSULTATION AND DISPUTE SETTLEMENT

The secretariat is not aware of any Party that has requested consultations under Article 19 of the Agreement. The provisions of Article 20 have not been resorted to.

13. PANELISTS

In accordance with paragraph 2 of Annex III of the Agreement which states that each Party shall be invited to indicate at the beginning of every year to the Chairman of the Committee the name(s) of one or two governmental experts whom the Parties would be willing to make available for panel work, the following Parties have nominated persons who would be available to serve on panels: European Economic Community, Finland, Japan, Norway, Romania, Spain, Sweden, United Kingdom for Hong Kong, and United States.

14. OTHER MATTERS RELATING TO IMPLEMENTATION

Use of various valuation methods by Parties

It will be recalled that, at its meeting of 10-11 November 1983, the Committee agreed that a new data collection exercise should be postponed until additional countries were applying the Agreement, and decided to revert to this question at an appropriate future meeting.

15. ANNUAL REPORT TO THE CONTRACTING PARTIES

The Committee will adopt its annual report to the CONTRACTING PARTIES at its meeting of 9 November 1984 in accordance with the requirements of Article 26 of the Agreement.

16. GENERAL APPRECIATION OF EXPERIENCE WITH THE OPERATION AND IMPLEMENTATION OF THE AGREEMENT

[To be inserted]



ANNEX I

STATUS OF ACCEPTANCE OF AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE  
GENERAL AGREEMENT ON TARIFFS AND TRADE (INCLUDING PROTOCOL TO THAT  
AGREEMENT<sup>1</sup>)

The Agreement has been accepted by the following governments, on the dates and with the conditions or declarations specified.

- Argentina (subject to ratification) 30 September 1980

The acceptance was accompanied by the following communication:

In connection with Argentina's acceptance, subject to ratification, of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade and the Protocol thereto, I have the honour to advise you that:

- (a) In accordance with paragraph 4 of the Protocol to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, the Government of Argentina makes the following reservation:

The Government of Argentina reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.

- (b) In accordance with paragraph 5 of the Protocol to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, the Government of Argentina makes the following reservations:

The Government of Argentina reserves the right to provide that Article 5.2 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

- (c) In accordance with Article 21 of the Agreement on Implementation of Article VII of the General Agreement, the Government of Argentina will delay application of all the provisions of that Agreement until 1 January 1982, and

---

<sup>1</sup> Upon the entry into force of the Agreement (1 January 1983), the provisions of the Protocol were deemed to be part of the Agreement.

- (d) In accordance with Article 21 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, the Government of Argentina will delay application of the computed-value method envisaged in Articles 1 and 6 for an additional period of three years as from the date of application of all other provisions by Argentina.

In addition, I have the honour to advise you that the minimum official c.i.f. values still in effect in Argentina would no longer be in existence when Argentina begins to apply the Agreement. Those values would be eliminated or replaced, where necessary, by minimum specific duties.

On 14 August 1981 the following communication was received from the Government of Argentina:

With reference to my letter of 30 September 1980 regarding acceptance by Argentina, subject to ratification, of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade and the Protocol thereto, I have the honour to advise you that, in connection with paragraph (c) of the said letter, and due to unforeseen circumstances, the Government of the Argentine Republic has decided to delay application of the Agreement and the Protocol until 1 January 1986, in pursuance of Article 21:1. This delay will also have the effect of maintaining in force the minimum c.i.f. import values.

Consequently, and in pursuance of Article 21:2 of the Agreement, the Government of the Argentine Republic will delay application of the valuation method described in Article 1:2(b)(iii) and 6 for an additional period of three years as from the date on which Argentina has brought into application all the other provisions of the Agreement.

- |   |                                   |                  |
|---|-----------------------------------|------------------|
| - | Australia                         | 22 November 1982 |
| - | Austria (subject to ratification) | 17 December 1979 |

Ratification

9 December 1980

- Botswana

13 August 1984

The acceptance was accompanied by the following declaration:

Upon accepting the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade in accordance with Article 22.3 of that Agreement, the Government of Botswana declares that, until any such time that it might become a contracting party to the GATT, it will continue to apply de facto the General Agreement on Tariffs and Trade, and in particular Articles I and VII thereof, in its trade with all the Parties to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade to the extent necessary to ensure that advantages which accrue directly or indirectly under the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade are not nullified or impaired, on the understanding that the Parties to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade will equally apply de facto the General Agreement on Tariffs and Trade in their trade with Botswana.

The Government of Botswana declares its readiness to examine in the Committee on Customs Valuation any difficulty or matter that may arise related to the application of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade between Botswana and another Party.

- Brazil

23 June 1981

The acceptance was accompanied by the following communication:

The Brazilian Government wishes to make the following reservations regarding paragraphs 3, 4 and 5 of the Protocol of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade:

Paragraph 3: The Government of Brazil reserves the right to retain the system of officially established minimum values, under paragraph 3 of the Protocol;

Paragraph 4: The Government of Brazil reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6;

Paragraph 5: The Government of Brazil reserves the right to provide that Article 5.2 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

At the same time, under Article 21.1 of the Agreement, the Government of Brazil declares that the application of the Agreement will be delayed for a period of five years.

- Canada (subject to the following reservation) 17 December 1979  
  
Notwithstanding Articles 24 and 25 of the Agreement on the Implementation of Article VII of the General Agreement on Tariffs and Trade (hereinafter referred to as the Valuation Agreement) Canada will implement the Valuation Agreement no later than 1 January 1985 provided that before that date there has been agreement under Article XXVIII of the GATT on such adjustments in Canadian tariff rates as may be needed to maintain tariff protection at the levels that would prevail were Canada not to implement the Valuation Agreement.
- Czechoslovakia (subject to ratification) 2 April 1984  
  
Ratification 28 May 1984
- European Economic Community 17 December 1979
- Finland (subject to ratification) 17 December 1979  
  
Ratification 24 October 1980
- Hungary 18 July 1980
- India 11 July 1980

The acceptance was accompanied by the following communication:

- (a) Under Article 21.1 of the Agreement, the Government of India declares its intention to delay the application of the Agreement for a period of five years.
- (b) Under Article 21.2 of the Agreement, the Government of India declares its intention to delay the application of Article 1.2(b)(iii) and Article 6 for a further period of three years after the application of all other provisions of the Agreement.
- (c) Under paragraph 3 of the Protocol, the Government of India reserves the right to retain the system of fixed tariff values.
- (d) Under paragraph 4 of the Protocol, the Government of India reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to reverse the order of Articles 5 and 6.
- (e) Under paragraph 5 of the Protocol, the Government of India reserves the right to provide that Article 5.2 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

- |  |                  |
|--|------------------|
| - Japan (subject to completion of constitutional procedures) | 17 December 1979 |
| Acceptance   | 25 April 1980    |
| - Korea, Rep. of   | 6 January 1981   |

The acceptance was accompanied by the following communication:

In connection with the acceptance by the Government of the Republic of Korea of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade and the Protocol thereto, I have the honour to advise you that:

1. In accordance with Article 21.1 of the Agreement, the Government of the Republic of Korea decides to delay the application of the Agreement for a period of five years.

2. In accordance with Article 21.2, the Government of the Republic of Korea decides to delay the application of Article 1.2(b)(iii) and Article 6 for a further period of three years after the application of all other provisions of the Agreement.

- Malawi 22 November 1983

The acceptance was accompanied by the following communication:

In respect of Article 4 of the Agreement, it is the view and understanding of the Government of the Republic of Malawi that the order of application of Article 5 and 6 of the Agreement shall be reversed at the request of the importer with the consent of the competent customs authorities in each case.

It is the wish of the Government of the Republic of Malawi to delay the application of the Agreement for five years from the date on which the Agreement enters into force in respect of the Government of the Republic of Malawi.

- New Zealand 1 June 1982

The acceptance was accompanied by the following communication:

The acceptance of the Government of New Zealand shall not extend the application of the provisions of the Agreement or of its Protocol to the Cook Islands, Niue and Tokelau.

- Norway (subject to acceptance) 17 December 1979

Acceptance 24 October 1980

- Romania 25 June 1980

- South Africa 1 June 1983

- Spain (subject to ratification) 9 May 1980

The acceptance was accompanied by the following declaration: Spain intends to make use of the advantages provided in Article 21 of this Code.

Ratification 19 June 1981

- Sweden (subject to ratification) 17 December 1979  
Ratification 1 October 1980
- Switzerland 17 December 1979
- United Kingdom 17 December 1979

In respect of the territories for which it has international responsibility except for: Antigua, Bermuda, Brunei, Cayman Islands, Montserrat, St. Kitts-Nevis, Sovereign Base Areas Cyprus.

Since Hong Kong has been particularly closely associated with the working of the GATT, it may be useful to mention in particular that among the territories to which the Agreement thus applies is Hong Kong.

- United States (subject to acceptance) 17 December 1979  
Acceptance 30 December 1980
- Yugoslavia (subject to approval) 3 November 1980  
Ratification 18 August 1982

ANNEX II

Information on National Legislation

Below are listed the references to the documents containing national laws, regulations etc. and replies to the Checklist of Issues (VAL/2/Rev.1) received from Parties.

| <u>Party</u>                                | <u>National legislation</u>        | <u>Replies to the<br/>Checklist of Issues</u> |
|---|------------------------------------|---|
| Argentina                                   | Not yet applying the Agreement     |   |
| Australia                                   | VAL/1/Add.14 + Suppl.1             | VAL/2/Rev.1/Add.12                            |
| Austria                                     | VAL/1/Add.10                       | VAL/2/Rev.1/Add.3<br>+ Suppl.1                |
| Botswana                                    | Not yet received                   | Not yet received                              |
| Brazil                                      | Not yet applying the Agreement     |   |
| Canada                                      | Not yet applying the Agreement     |   |
| Czechoslovakia                              | Not yet received                   | Not yet received                              |
| European Economic<br>Community              | VAL/1/Add.2 + Suppl.1-5            | VAL/2/Rev.1/Add.6                             |
| Finland                                     | VAL/1/Add.4 + Suppl.1              | VAL/2/Rev.1/Add.5                             |
| Hungary                                     | VAL/1/Add.6                        | VAL/2/Rev.1/Add.4                             |
| India                                       | Not yet applying the Agreement     |   |
| Japan                                       | VAL/1/Add.7                        | VAL/2/Rev.1/Add.8                             |
| Korea, Rep. of                              | Not yet applying the Agreement     |   |
| Malawi                                      | Not yet applying the Agreement     |   |
| New Zealand                                 | VAL/1/Add.12                       | VAL/2/Rev.1/Add.10                            |
| Norway                                      | VAL/1/Add.11 + Corr.1 +<br>Suppl.1 | VAL/2/Rev.1/Add.7                             |
| Romania                                     | VAL/1/Add.8 + Suppl.1              | VAL/2/Rev.1/Add.9                             |
| South Africa                                | VAL/1/Add.15 + Corr.1              | VAL/2/Rev.1/Add.13                            |
| Spain                                       | Not yet applying the Agreement     |   |
| Sweden                                      | VAL/1/Add.3                        | VAL/2/Rev.1/Add.2<br>+ Suppl.1                |
| Switzerland                                 | VAL/1/Add.5                        | Not applicable                                |
| United Kingdom<br>on behalf of<br>Hong Kong | VAL/1/Add.9                        | Not applicable                                |
| United States                               | VAL/1/Add.1 + Suppl.1-3            | VAL/2/Rev.1/Add.1                             |
| Yugoslavia                                  | VAL/1/Add.13                       | VAL/2/Rev.1/Add.11                            |



ANNEX IIIInformation relevant to the implementation and administration of the Agreement disseminated through the Technical CommitteeA. Dissemination of information on national legislation, etc.

The Technical Committee has established procedures for the dissemination of information on national publications relating to the adoption and implementation of the Agreement other than those texts circulated to the Committee on Customs Valuation under the procedures relating to the notification of national legislation. The following Parties have informed the Technical Committee, in the CCC documents specified, of publications that they would make available on request:

| <u>Party</u>                | <u>CCC document number</u> |
|-----------------------------|----------------------------|
| Australia                   | 28.311                     |
| Canada                      | 28.619 and 29.275          |
| European Economic Community | 27.182                     |
| Japan                       | 27.182                     |
| New Zealand                 | 29.939                     |
| Sweden                      | 27.703                     |
| United States               | 27.292 and 28.109          |

B. Declaration forms

Declaration forms for valuation purposes of the following Parties have been circulated in the CCC documents indicated:

| <u>Party</u>                      | <u>CCC document number</u> |
|-----------------------------------|----------------------------|
| Austria (provisional translation) | 29.276                     |
| European Economic Community       | 26.916                     |
| Finland                           | 27.484                     |
| Japan                             | 27.473                     |
| New Zealand                       | 29.938                     |
| Sweden                            | 28.225                     |

C. Index of rulings

The Technical Committee has distributed an index listing rulings and conclusions on valuation questions issued by countries applying the Agreement. Parties interested in a particular ruling can request the full text from the issuing administration. The most up-to-date edition of this index is CCC document 32.000/Rev.1, which contains references to rulings and conclusions issued by Austria, European Economic Community, Finland, Japan, New Zealand, Sweden and the United States.