

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/9/Add.5
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Special Distribution

Committee on Customs Valuation

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APPLICATION OF THE DECISION ON THE TREATMENT OF INTEREST CHARGES IN THE CUSTOMS VALUE OF IMPORTED GOODS

Addendum

CANADA

1. The Decision on the Treatment of Interest Charges in the Customs Value of Imported Goods adopted by the Committee on 26 April 1984 (VAL/6/Rev.1) provides that each Party shall notify the Committee of the date from which it will apply the Decision. GATT/AIR/2031 invited each Party to communicate this information to the secretariat.
2. The following information has been received from the Permanent Mission of Canada.

Canada has implemented the decision of the Committee on Customs Valuation (VAL/6/Rev.1) through administrative guidelines (copies of which have been provided to the secretariat¹) with effect from 1 January 1985.

¹Reproduced in document VAL/1/Add.17/Suppl.1