

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/11/Add.4

12 July 1985

Special Distribution

---

Committee on Customs Valuation

Original: English

## APPLICATION OF THE DECISION ON THE VALUATION OF CARRIER MEDIA BEARING SOFTWARE FOR DATA PROCESSING EQUIPMENT

### Addendum

#### CANADA AND SWEDEN

The Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment provides that those Parties adopting the practice referred to in paragraph 2 of the Decision shall notify the Committee of the date of its application. GATT/AIR/2068 invited the Parties concerned to communicate this information to the secretariat.

The following information has been received from the Permanent Mission of Canada and the Swedish delegation.

---

#### Canada

Canada has implemented the Decision of the Committee on Customs Valuation (VAL/8) by Order-in-Council P.C. 1985-361 of 7 February 1985. The Order provides, as of 1 January 1985, for the remission of the difference between the duty plus tax payable on the value of the media plus the cost of the data content but excluding the cost of reproducing instructions on it and the duty plus tax payable on the value of the media. Copies of the Order have been provided to the secretariat.<sup>1</sup>

#### Sweden

Sweden has adopted the practice referred to in paragraph 2 of the Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment (VAL/8) on 1 June 1985. Relevant provisions have been published by the Board of Customs.

---

<sup>1</sup> Reproduced in document VAL/1/Add.17/Suppl.2