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Committee on Customs Valuation

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INFORMATION ON TECHNICAL ASSISTANCE ACTIVITIES

Revision¹

At its meeting of 9-10 May 1985, the Committee agreed that it would help ensure greater transparency in GATT of technical assistance activities pursuant to Article 21.3 of the Agreement on Implementation of Article VII of the GATT if the information documents prepared for the Technical Committee on Customs Valuation on such activities were also made available as GATT documents.

Attached is reproduced the information contained in CCC document 38.991 of 20 September 1994, which supplements and revises that already reproduced in GATT document VAL/W/29/Rev.8.

¹Any additions, since the last revision, are indicated in bold.

TECHNICAL ASSISTANCE

Information Document

1. Article 21.3 of the Agreement provides for the establishment of technical assistance programmes for developing countries. The Article goes on to state that such technical assistance may include, inter alia, the training of personnel, assistance in preparing implementation measures, access to sources of information regarding customs valuation methodology, and advice on the application of the provisions of the Agreement. In this regard, it is recognized that for developing countries which are, by virtue of being Parties to the Agreement, committed to apply the Agreement at a fixed date or which are considering applying it in the near future, it would be a matter of urgent need to have a nucleus of customs officers trained in the Code. Thus, among the various technical assistance programmes offered, the training of personnel acquires a degree of priority.
2. As provided for in Annex II of the Agreement, the responsibilities of the Technical Committee include the facilitation of technical assistance with a view to furthering the international acceptance of the Agreement. The Technical Committee at its first meeting expressed the view that the Customs Co-operation Council, through its Secretariat, could provide co-ordination in developing a technical assistance programme in co-operation with member administrations willing to provide assistance and other international organizations. The Council's Plan for the '90s has also placed considerable emphasis on the need for holding seminars and training courses on the GATT Code.
3. At its Eighth Session, the Technical Committee had examined document 31.808 describing seminars and training courses organized on customs valuation, especially on the GATT Valuation Agreement, and the activities of the Customs Co-operation Council in this area. The Committee found the document useful and in this regard directed the Secretariat to periodically update the information.
4. In successive sessions of the Committee, a number of revised or supplementary documents were prepared which periodically updated this information.
5. In light of further activities in this respect, the Secretariat has prepared the enclosed revised information paper on the technical assistance programme.

TECHNICAL ASSISTANCE

Survey of Seminars, Training Courses and Other Technical Assistance Activities on Customs Valuation

(GATT Valuation Agreement)

Seminars

- The familiarization seminar on customs valuation under the GATT Valuation Agreement was organized by the Council at its Headquarters in 1980 and was attended by 110 participants from fifty-four countries and six international organizations. The aim of the seminar was to familiarize participants with the new Code, drawing, in particular, on the experience of those administrations which had already commenced to apply the system.
- An information seminar on the Agreement was arranged by the European Economic Community in co-operation with ALADI countries. It was held at Montevideo in October 1981 and was attended by forty-two participants from eleven ALADI countries. A representative from the CCC made presentations at the seminar.
- The Economic Community of West African States (ECOWAS) Secretariat organized a seminar on customs valuation in co-operation with the CCC, UNCTAD and GATT. It was held at Cotonou (Benin), in July 1982. The objective of the seminar was to acquaint member States with the GATT Valuation Code with a view to introducing a uniform application of customs valuation systems within the Community of Western African States. Thirty-seven participants from nineteen countries and organizations attended the meeting.
- A valuation seminar on the Agreement was organized by the Malaysian Administration and hosted by the Philippines for the ASEAN countries. It was held at Manila in December 1982. Representatives of the Council, the General Agreement on Tariffs and Trade, the European Community and the United States participated in the presentation of the seminar.
- The European Community in co-ordination with the ALADI organized a valuation seminar in Brazilia in April 1983 with the representative participation of the Council. Two United States customs officials also participated.
- The Council was also represented in a seminar organized by the United States Customs Administration on the GATT Code which was held at Brunswick, Georgia, in August 1983. It was attended by member countries of ALADI and the Administrations of Barbados, the Bahamas, Belize, Canada, Dominica, Grenada, Jamaica, Montserrat, Saint Lucia, Saint Vincent and the Grenadines.
- The European Community with the participation of the CCC organized a seminar on the GATT Code from 6 to 10 February 1984 at Saint Lucia. It was attended by thirteen participants from CARICOM countries and one each from Suriname and Netherlands Antilles.
- In conjunction with the West African Economic Community (CEAO) and the Canadian Ministry of National Revenue, Customs and Excise, the Customs Co-operation Council

organized a seminar on customs valuation and the Harmonized System at CEAO Headquarters in Ouagadougou (Burkina Faso). The seminar, held from 2 to 6 July 1984, was for senior and higher middle-ranking officials from the customs administrations of French-speaking African countries.

- A valuation training seminar was organized by the Council in collaboration with the Department of National Revenue, Customs and Excise, the Government of Canada and Customs and Central Excise Staff College, Government of India. Held at New Delhi from 24 to 30 April 1985, it was attended by thirty-three participants from fifteen developing countries of the region. The Council officials made fourteen presentations covering every aspect of the GATT Code while presentations on implementation requirements of the Code were made by the Canadian officials.
- In collaboration with the Senegalese Administration, the Council organized a seminar on customs valuation at Dakar (Senegal) from 25 to 29 January 1988. It was attended by thirty officials from eight French-speaking African countries and by three representatives from the West African Economic Community (CEAO). The Council officials made presentations on the comparison between the BDV and the GATT Valuation Agreement, economic considerations, fraud and the administrative organization of valuation services. An official of the GATT presented a paper on the general structure of the GATT Valuation Agreement and the accession procedures.
- The Council was represented at the Fifth Seminar on Customs Valuation organized by the Mexican Administration which was held in Mexico City in August 1988. It was attended by forty-seven Spanish-speaking participants from sixteen Latin American countries. The Council official gave presentations on the GATT Valuation Agreement and on a comparison between the Code and the Brussels Definition of Value.
- In November 1988 a valuation seminar was organized by the Secretariat of the Preferential Trade Area for Eastern and Southern African States in collaboration with the Customs Co-operation Council in which a representative from UNCTAD/FALPRO also made a presentation. The EEC and the Austrian Administration provided financial support. The seminar was attended by twenty-nine officials from thirteen countries of the region. Two Council officials made presentations on the GATT Valuation Agreement and its comparison with BDV as well as on budgetary and economic considerations regarding the adoption of the Agreement.
- In March 1989 the Mexican Administration organized a seminar for traders, customs agents and government officials. Representatives of the GATT, EEC and the Council made presentations on different aspects of the GATT Valuation Agreement.
- In collaboration with the Customs Administration of Korea, the Council organized a seminar at Seoul from 15 to 19 May 1989. It was attended by about 100 customs officers and senior representatives of trade and industry. Special emphasis was placed on examining the Korean experience in administering the GATT Code.
- A customs valuation seminar was organized by the United Nations Conference on Trade and Development (UNCTAD) from 4 to 11 November 1989 in Jakarta, Indonesia, with the support and collaboration of the Government of Indonesia. It was attended by senior and mid-management level customs officials from ASEAN countries. A Council official gave presentations on the GATT Valuation Agreement and the advantages of its adoption.

- In collaboration with the Customs Administration of Pakistan, the Council organized two seminars on the GATT Valuation Agreement in Karachi and Islamabad from 21 to 23 and 26 to 28 November 1989 respectively. Each of the two seminars was attended by over thirty customs officers and senior representatives of trade and industry. At the invitation of the Council, an officer from the Australian Customs Administration gave presentations on his Administration's experience in administering the GATT Code. The participation of the officials of the Council was financed by the Japanese Administration.
- A customs valuation seminar was organized by the Council in Bamako, Mali from 9 to 13 April 1990. It was attended by twenty-nine local customs officials and the programme was devoted to a comparison of the BDV system and the GATT Code. Since the Malian Administration applies the BDV on a de facto basis, the participants considered that the seminar was useful for a further consideration of the adoption of the GATT Code.
- A seminar on customs valuation was held in Riyadh, Saudi Arabia from 2 to 6 June 1990 under the sponsorship of the Department of Customs of the Kingdom of Saudi Arabia. Fifty-seven senior and mid-management level officials from four countries of the Arab Gulf States attended the seminar. The seminar was extremely well received by the participants and, for most of them, it was their first exposure to the GATT Agreement. A number of the participants came away with a view that the GATT system would not be difficult to adapt into their existing customs structures. The Gulf Co-operation Council will be examining the possibility of recommending the adoption of the GATT Agreement for its member countries.
- A seminar on customs valuation was organized from 20 to 24 May 1991 by the Council in collaboration with the Tunisian Administration. It was attended by forty officials from five countries of the Maghreb Arab Union (MAU) (Tunisia, Algeria, Morocco, Libya and Mauritania). A Council official gave presentations on the Introduction to the Agreement, the rules of valuation and the Comparative Study on the BDV and the GATT Code. There were presentations by a GATT secretariat official on the role and functions of the GATT, the Tokyo and Uruguay Rounds of the MTN and the general structure and aims of the Agreement. A representative of the French Administration spoke on the organization of Customs control and the practical application of the Valuation Code. The participants found the seminar very useful, and showed a high level of interest and motivation. They expressed concern at the loss of revenue which could be caused by the adoption of the GATT Valuation System.
- The Eighth Seminar on the Customs Valuation of Goods organized by the Mexican Administration and the Organization of American States (OAS) was held in Mexico City (Mexico) from 5 to 30 August 1991. Fifty-three Customs officials from Argentina, Brazil, Colombia, Chile, Costa Rica, Cuba, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Panama, Paraguay, Peru and Venezuela attended the seminar. Some participants from Mexico were from the Audit, Fiscal and Revenue Technique agencies, and this seminar was their first systematic introduction to the GATT Agreement. A Council official, two consultants from the OAS and an official from the Spanish Administration gave presentations. The customs officials showed particular interest in discussing matters relating to the administrative organization necessary for the application of the Agreement, the preparation of declaration forms and the setting up of a data bank. As regards the application of the Agreement, those officials who had experience in this field explained some of the administrative difficulties Customs could encounter, such as: verification of the facts of a transaction; the lack of resources and limited access to sources of information; the legal and practical aspects of the burden of proof in the

determination of value; transactions between related parties; flexibility in the application of Article 1; and the identification of indirect payments. At the end of the seminar, a working group was set up to prepare recommendations and conclusions. Among thirteen points, the most important were: the need for countries of the region to adopt the GATT Agreement as their system of valuation; the need for co-operation with countries which had experience in its application; the importance of the proper training of customs officials; the need to establish investigation groups; the importance of the exchange of information between customs administrations; the importance of Article 17 in cases where the documents presented may not reflect the actual facts of a transaction and the importance of the MTN decision clarifying the issue of the burden of proof.

- A valuation seminar was organized and hosted by the Egyptian Administration, in Alexandria from 20 to 30 January 1992. Over fifty customs officers from Egypt, Jordan, Libya, Saudi Arabia, Sudan and Yemen participated in the seminar while three members of the Valuation Directorate made the presentations. A brief history of customs valuation was presented, along with a full explanation of the two international valuation systems, a comparative study of the two systems, a presentation and discussion of the national valuation systems employed by the participating administrations and a presentation and discussion of valuation fraud.
- A seminar entitled "The Customs Administration and the International Environment" was held in Paris from 3 to 28 February 1992. It was organized by the International Public Administration Institute in collaboration with the French Customs Administration and the Secretariat of the Customs Co-operation Council. The seminar was attended by sixteen participants from Africa, Asia and Eastern Europe. A presentation was given by a member of the Valuation Directorate, which consisted of a comparison of the two existing international customs valuation systems.
- A customs valuation seminar was held (in French) in Bamako (Republic of Mali) from 23 to 27 November 1992. The seminar was organized by the West African Economic Community (CEAO) and by the Milan Administration financed by the EEC; it was attended by twenty officials from Benin, Burkina Faso, Côte d'Ivoire, Mali, Mauritania, Niger, Senegal and the CEAO Secretariat. Papers were presented by a GATT official (trade policy and multilateral negotiations) and by two members of the CCC Valuation Sub-Directorate (technical provisions of the GATT Valuation Agreement and comparison between the two international valuation systems). The participants showed a high level of interest and participated actively in the work.
- A seminar on customs valuation was organized in Yogyakarta, Indonesia from 11 to 21 January 1993 with the financial support of the Japanese Customs Administration. It was designed for mid- or high-level customs officials from CCC Members in the Asia/Pacific region. Forty-two participants from nineteen countries attended. The seminar was conducted in English by the members of the Valuation Sub-Directorate. A representative of the Japanese Administration also gave a presentation on the GATT system and the Uruguay Round Negotiations. The first part of the programme covered the BDV in brief and the provisions of the GATT Valuation Agreement. The second part covered related issues, such as general provisions, comparison of existing international valuation systems, organizational requirements, valuation control and fraud. During the second part, each participant gave a presentation on the valuation system currently practised in their respective countries and discussed specific value-related problems.

- A seminar on customs valuation was held in Jerusalem, Israel from 31 January to 6 February 1994. Approximately twenty customs officers from Israeli Customs attended. The seminar was conducted in English by two officials from the Valuation Directorate with simultaneous translation into Hebrew. The seminar presented an overview of the GATT Valuation Agreement with specific attention to the bases of valuation, Articles 1 through 8, the general provisions of the Agreement, valuation fraud and a comparison of the GATT Agreement with the Brussels Definition of Value. The participants were very interested and involved in the seminar as they were aware of the Israeli Government's intent to adopt the GATT Valuation Agreement as early as January 1995. Issues related to planning for implementation of the GATT Valuation Agreement were discussed with Israeli Customs authorities.
- In April 1994, two members of the Valuation Directorate participated in a seminar on customs valuation held in New Delhi and organized by the Indian Administration with financial support from the Japanese Administration. The seminar was attended by twenty-seven participants from Australia, Hong Kong, Indonesia, India, Japan, Korea, Macao, Malaysia, Nepal, Singapore, Sri Lanka and Thailand. The seminar focused on the principle provisions of the GATT Agreement, more specifically on those areas which could give rise to difficulties in administration. Presentations were generally made in the form of case studies which illustrated practical problems being faced and the solutions arrived at to handle them. This was the first regional seminar on valuation organized wholly at the initiative of a Council Member.
- In April 1994 a seminar on customs valuation was held in Karachi, Pakistan. Approximately twenty-five participants representing various districts and regions of Pakistan Customs attended a one-day seminar. The seminar focused on the Uruguay Round developments as they impacted customs valuation, given that Pakistan is a signatory to the WTO and will be adopting the GATT Agreement in the future. It was conducted by a member of the Valuation Directorate at the Customs training centre.

Training courses

1. In 1984 the Council embarked upon a Technical Assistance Programme to promote the GATT Valuation Code and to increase the efficiency of valuation services among the developing countries. One of the major activities under this programme has been the organization of the Valuation Training Course. The aim of these courses has been to create a group of valuation experts trained in the GATT Valuation Agreement who can form a nucleus in their respective countries.
2. All the training courses consist of thirty-six lessons on the GATT Valuation Code, including a comparison between the Code and the Brussels Definition of Value, given by the officers of the Valuation Directorate. Whenever possible, guest instructors give presentations on the training of trainers and on valuation fraud. So far, guest instructors from Belgium, France and the United States have given such presentations.
3. At the end of the course, each of the participants is given a complete training folder containing detailed lesson plans and instructional tactics for each of the lessons as well as other relevant material. The folder can be used for planning an exhaustive training course on the GATT Valuation Agreement and its comparison with the Brussels Definition of Value.

- The First Training Course on the GATT Code was organized by the Council at its Headquarters at Brussels from 11 to 22 June 1984. Attended by twenty-two English-speaking participants from twelve developing countries.
- In January 1984, the Council was represented in a training course in Jamaica for Jamaican customs officers which was conducted by the United States Administration.
- The Second Training Course organized by the Council on the GATT Code was held at its Headquarters from 22 October to 2 November 1984. Conducted in French it was attended by fourteen participants from seven countries and international organizations.
- In January 1985, the United States conducted a training course in Jamaica for Jamaican customs officers and a representative of Belize Customs and Excise. A Council official participated as a lecturer in the course.
- The Council organized the Third Training Course on the GATT Code from 17 to 28 June 1985. It was attended by twenty-seven English-speaking participants from seventeen countries and international organizations.
- The Fourth Training Course was organized by the Council in collaboration with the Cameroon Customs Administration. Held in Douala, Cameroon from 11 to 22 November 1985 it was attended by thirty-three French-speaking participants from nine developing countries.
- The Fifth Training Course on the GATT Valuation Agreement organized by the Council was hosted by the Tanzanian Government and the Government of Norway extended financial support. Held at Arusha, Tanzania, from 19 to 30 May 1986, it was attended by forty-two English-speaking participants from eighteen countries.
- In collaboration with the Government of Malaysia, the Council organized the Sixth Training Course at Malacca, Malaysia from 20 to 31 October 1986. It was held in English. Thirty-one participants from eight developing countries attended the course.
- Recognizing the need to direct the Technical Assistance Programme towards those developing countries which had acceded to the GATT Code or were seriously considering doing so, a special programme combining a condensed training course on the GATT Agreement and preparatory studies for the draft valuation legislation was arranged in Turkey from 4 to 22 August 1986. The programme, conducted by the Turkish-speaking Council official, was attended by fourteen participants. The officer also provided expert advice to a group of Turkish officers engaged in drafting valuation laws.
- Another project in this one-country programme was the special training course held from 7 to 18 July 1986 in The Hague for sixteen Indonesian customs officers. It was conducted at the request of the Dutch Customs Administration which also provided the financial and logistic support.
- The Seventh Training Course was organized by the Council in the Spanish language in collaboration with the Argentine Customs Administration. Held at Buenos Aires from 30 March to 10 April 1987, it was attended by thirty-two officers from seven Latin American countries.

- At its Headquarters, the Council organized the Eighth Training Course from 25 May to 5 June 1987. Attended by nineteen participants from fifteen countries, it was held in English.
- The Ninth Valuation Training Course was organized by the Council at Nicosia, Cyprus from 16 to 27 May 1988. It was attended by thirty-two mid-management level officers of the Cyprus Customs Administration. Cyprus will be applying the GATT Valuation Agreement shortly. Therefore, the training course generated considerable interest and was found particularly timely.
- In collaboration with the Nigerian Customs Administration, the Tenth Training Course on the GATT Agreement was organized by the Council in Abuja, Nigeria from 2 to 13 April 1990. Fifty-four mid-management level officers from six countries and one regional organization (ECOWAS) attended the course. Five sessions were devoted to country presentations made by Nigeria, Zimbabwe, Liberia, Niger and Gabon. There was unanimity amongst the participants that the training course was extremely useful. They felt that the course cleared up a number of misgivings which existed with respect to the Code although concern regarding the possible loss of revenue and the problem of valuation fraud as a result of the adoption of the Code remained a matter of some concern.
- The Third Sub-regional Course on the GATT Valuation Agreement was organized in Lima (Peru) from 5 to 23 November 1990 by the Secretariat of the Organization of American States (OAS) as part of the Inter-American Programme for the Improvement of Customs Systems to Promote Regional Trade (PIMSAPOC). It was attended by twenty-three middle-ranking or senior officials from the five Andean Pact countries (Bolivia, Colombia, Ecuador, Peru and Venezuela). Presentations were given by a Council official, a Customs Technique Consultant at the OAS and the Head of the OAS Customs Mission in Ecuador. As the Pact's representatives to JUNAC had decided to adopt a common valuation system based on the GATT Valuation Agreement, with effect from 1 January, the content of the training course was considered to be extremely useful for the participants. The questions which aroused the greatest interest and concern regarding the possible application of the GATT Valuation Agreement were: the legal and practical aspects of the burden of proof in determining the customs value of imported goods; the non-consideration of the time element for application of Article 1 of the Valuation Agreement; the treatment of the discounts; the treatment of dumping; the impossibility for the Customs to check the accuracy of information provided by importers in determining the customs value and the relationship of this fact to valuation fraud; and the need to have an effective system for exchange of information between contracting parties to the Agreement.
- The Eleventh Training Course on the GATT Valuation Agreement, organized by the Customs Co-operation Council and the Customs Administration of Zimbabwe was held in Harare, Zimbabwe from 26 November to 5 December 1990. Twenty-four mid-management Zimbabwean level customs officers and one from Botswana attended the course. The Council was represented by two officials from the Valuation Directorate. As the Zimbabwean Administration has been applying the Agreement since 1988, some sessions were devoted to discussions of the problems encountered in administering the Agreement. In addition to the technical aspects of the issue, questions relating to the fraud and the verification of declared value were examined. It was recognized that, at the international level, various instruments of the Council for exchanging information would assist administrations in their enquiries. It was also sorted out that a well-defined legislation, a proper and well-structured customs organization and the expertise of customs

officers were indispensable elements to ensuring an effective system of valuation control. In their evaluation of the course, the participants expressed their satisfaction, finding the course very informative.

- An intensive customs training course under the CCC/Japan Customs Technical Co-operation Programme was held at the Customs Training Centre in Kashiwa City, Japan, from 23 to 29 October, 1991. The training course was composed of seven different sections covering various customs areas of interest. Twelve customs officials from Thailand, Malaysia, Bangladesh, China, Zimbabwe, Sri Lanka, the Philippines and Lesotho attended the course. A member of the Valuation Directorate gave a presentation which focused on historical background, recent developments in the GATT Valuation System and valuation control, including a review of the Council's Valuation Control Handbook and a discussion of national systems of valuation control.
- The Twelfth Training Course on the GATT Valuation Agreement was held in Marmaris, Turkey from 14 to 23 September, followed by an Instructional Techniques Training Programme from 24 September to 2 October. There were twenty-six participants from Azerbaijan, Cyprus, Kazakhstan, Kirghizstan, Poland, Turkey, Ukraine and Uzbekistan. This was the first Council Training Programme for the new Republics as well as the first combined valuation and instructional techniques programme. Three instructors from the Valuation Directorate and one from the Danish Administration presented the programmes.
- The Thirteenth Training Course on the GATT Valuation Agreement was held from 1 to 12 February 1993 in Casablanca, Morocco and was attended by eighteen officials (fifteen Moroccans, two Algerians and one Tunisian). The participants were experienced and motivated; most had worked for many years in customs valuation. Their calibre enabled the trainers to present the provisions of the GATT Agreement in detail, and ensured a high level of debate. The topics were presented by two instructors from the Valuation Sub-Directorate and one from the French Administration.
- Japan offers several intensive training courses for customs officers in the developing countries. During the period of 7 to 15 April 1993, within the context of Customs Clearance Techniques course, a programme relating to valuation was carried out in Tokyo for customs officers from Korea, Mongolia, Myanmar, Saudi Arabia and Cuba. A member of the Secretariat gave presentations on customs valuation in general, BDV and the GATT Agreement in particular. National practices and problems were also discussed. Participants received certain publications of the Council on Valuation. The programme was wholly financed by Japan and found very useful by the participants.
- The Fourteenth Training Course on the GATT Valuation Agreement was held in Abidjan (Côte d'Ivoire) from 6 to 17 September 1993. It was attended by thirty-six officials (all Ivorians except for one from Comoros and one from the Central African Republic) who proved very attentive and active participants. The large attendance and high level of interest was probably attributable to the decision by Côte d'Ivoire to implement the GATT Valuation Agreement on 1 January 1994. The course consisted of a detailed examination of the provisions of the Agreement, supplemented by practical cases. The course was given by two instructors from the Valuation Sub-Directorate and a trainer from the French Administration.

Other technical assistance activities

In order to obtain better results from the Technical Assistance Programme, other activities were undertaken by the Council according to the needs of individual countries.

- In May 1984, the United States conducted a series of lectures for Korean customs personnel in Seoul, Korea, at which the Council was also represented.
- A Council official examined the legal and organizational requirements for the adoption of the GATT Valuation Agreement by Thailand, including its budgetary and economic implications. The final project report was submitted in May 1989.
- In 1989, Council officials also advised the Administration of Mali on ways in which it could improve the efficiency of its valuation administration.
- A series of meetings were held in Ecuador from 17 October to 2 November 1991, to prepare for new legislation and value declaration forms as Ecuador will begin application of the GATT Agreement on a *de facto* basis in 1992. A member of the Valuation Directorate provided technical assistance during these working meetings in Quito and also examined the draft Decree on Valuation with officials from the Ministry of Finance and the Sub-Secretariat of Income. In addition, with the assistance of the Organization of American States (OAS), a member of the Valuation Directorate held conferences in the GATT Valuation Code for customs officials, importers and brokers at the Chamber of Commerce in Guayaquil.
- On 10 and 29 April 1992, at the request of the Belgian Administration (which had received around fifteen African trainees under a long-term training programme), a member of the Valuation Directorate gave a presentation comparing the Brussels Definition of Value with the GATT Valuation Agreement.
- A workshop was conducted in Karachi, Pakistan from 23 to 27 January 1994 which dealt, in part, with customs valuation. The basic principles of the GATT Agreement were presented along with a discussion of the valuation methods currently employed in Pakistan. The valuation segment of the workshop was conducted by a representative of the Australian Administration (on behalf of the CCC) and the remainder of the workshop dealing with International Agreements was presented by a representative of the Netherlands Administration.
- In April 1994, a member of the Valuation Directorate undertook an expert mission to visit the Nepal Customs Administration as Nepal is currently conducting a review of its valuation laws and procedures on the basis of a study being undertaken by the Asian Development Bank. Discussions were held with senior officials of the Ministry of Finance and the Customs Department.
- In April 1994, a member of the Valuation Directorate undertook an expert mission to visit the Thailand Customs Administration in Bangkok. The mission included the following four activities: discussions with senior customs officials regarding Thailand's accession to the GATT Valuation Agreement as a result of its signing the WTO Agreement; meetings with the Customs GATT Implementation Committee and presentations on the results of the comparative study on legislation, regulations and administrative practices of the GATT Agreement carried out by the Technical Committee; an exchange of information on various aspects of the Agreement such

as the provisions of Article 20, information on identical and similar goods and confidentiality of information required in Article 10 of the Agreement; and, briefings on the GATT Valuation Agreement, given to approximately ninety customs senior appraisers, intended to provide a basic overview of the GATT valuation system.

Training facilities which include customs valuation, available in member countries

1. In addition to the seminars exclusively dealing with customs valuation (GATT Code), a number of developed countries organize on a regular basis, general training courses on customs. As a part of training in customs laws and procedures, these courses cover customs valuation, particularly the GATT Code. In the following paragraphs these courses are briefly described.

2. Australian Government policy is to direct training towards a specific country or region. The target area at present is the South Pacific Region.

Requests for assistance with valuation training or training materials may be accepted from individual countries other than those in the South Pacific Region. Each request is dealt with on its merits and met where possible.

3. In the framework of a special training seminar, the Customs Administration of Austria organizes courses for customs officers from developing countries of Africa. Special emphasis is given to problems of valuation. Seminars are conducted in English and are of about two-months duration. One major subject included in the seminar is the GATT Agreement and its comparison with the BDV.

4. The Customs Administration of Finland organizes a special training course for customs officers of developing countries which is held every other year. The course is conducted in English and is of about two-months duration. The subject-matter of the course will change periodically and will be limited to a specific area of customs.

5. The Customs Administration of France arranges a customs course of one-year's duration. About two thirds of the syllabus is identical with that of the preliminary training course for French customs inspectors, the remainder being intended specifically for foreign trainees mostly coming from French-speaking developing countries with which France has concluded technical assistance or co-operation agreements. Some participants come from other countries particularly in Latin America.

6. The Federal Republic of Germany holds normally one or two customs courses each year for middle and senior-level customs officers of developing countries. These courses are of three to four months duration and are held in English, French or Spanish. Customs valuation is in the syllabus.

7. Japan conducts a two-month course for middle-level customs officers from developing countries. The course is conducted in English covering every aspect of customs administration through lectures, seminars and observation tours. Customs valuation is one of the subjects covered by the course.

8. Switzerland holds a customs training course for the supervisory/management level officers of the developing countries. Conducted in the French language the course is of about two-months duration. Customs valuation is covered by the course.

9. The United States Customs Service has instituted training courses on the GATT Code to be given by United States customs instructors who travel to the country which requests technical assistance. The language of instruction is English. However simultaneous interpretation could be arranged under special circumstances with advance notice and if funding is provided.

10. Under mutually agreed terms, the European Economic Community provides technical advice and other assistance on customs matters, including valuation under the GATT Code. The languages used can be English, French, Spanish or other Community languages. Requests for such assistance should be addressed to the European Communities.

11. Paragraphs 1 to 10 give a very brief description of these training courses which include valuation as a part of general customs training. For details, the Council's brochure on training which describes the training courses held each year should be consulted. Direct contact with the country organizing the course could also be established.

12. As regards the financial grants, for most cases mentioned in this paper the training is provided free. In addition some host countries bear the travelling expenses of foreign officials to and from courses and other expenses such as board and lodging.

13. Apart from the special training courses organized specially for the officials of developing countries, customs administrations of some countries also admit foreign trainees in the regular training courses meant for their own officials. Information on it can also be obtained from the Council's brochure on training.