

# GENERAL AGREEMENT ON TARIFFS AND TRADE

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## Multilateral Trade Negotiations

Group "Non-Tariff Measures"  
Sub-Group "Customs Matters"

### MEETING OF OCTOBER 1976

#### Summing-up by the Chairman

1. The Sub-Group met on 26 and 28 October 1976. It invited the Secretary-General of UNCTAD or his representative to attend this meeting of the Sub-Group as an observer. It also invited a representative of the Customs Co-operation Council to attend this meeting of the Sub-Group as an observer to assist the Sub-Group in an expert capacity.
2. There was consensus that it was essential for the proper conduct of negotiations in the Sub-Group that participants and observers fully respected the need for confidentiality of its deliberations and of the information contained in its documentation.
3. The Sub-Group noted the communications received from Chairmen of other Groups or Sub-Groups (MTN/NTM/W/62).
- A. Customs valuation
4. The Sub-Group had an extensive discussion of possible principles for customs valuation on the basis of sections 1-12(a) of document MTN/NTM/W/51/Rev.1. Further explanations were given and a number of issues were clarified. The Sub-Group agreed to revert to the question of principles at an appropriate time, basing its discussion on a revised version of the first part of MTN/NTM/W/51/Rev.1 dealing with principles. This paper would take into account the oral comments made at the meeting and would be established in consultation with interested delegations. It would indicate areas of broad consensus and areas where divergencies exist.
5. The Sub-Group continued the discussion of problems related to prices and quantities to be taken into account in the valuation of goods for customs purposes. Some further comments were made and some questions were raised. The Sub-Group agreed to revert to this question at its next meeting.

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6. Following a proposal submitted by a group of delegations, the Sub-Group requested the secretariat to circulate promptly a list of issues which these delegations considered important for the discussion on rules on customs valuation which might be agreed upon in the MTN. The Sub-Group invited participants to submit by the end of November 1976 additional items which they want to add to the list. The secretariat would circulate such submissions in time for the next meeting and at any rate not later than December 1976. It was understood that this list would not be binding on any delegation and that participants made their submissions on the understanding that their comments reflected only preliminary views on possible elements that may be included in any new set of international rules on customs valuation which might be agreed upon in the Multilateral Trade Negotiations. It was also understood that participants would remain free to submit at a later stage any comments or additional items to this list. It was agreed that the list of items, as amended, would constitute the basis for discussion at the next meeting.

B. Import documentation, consular formalities and fees, and customs procedures

7. The Sub-Group had a further exchange of views on import documentation requirements and consular formalities and fees. A proposal was made for the establishment of a procedure of notification and consultation concerning specific measures in the areas covered by the Sub-Group with a view to determining the accuracy of the information available and to exploring possible solutions to problems identified. Details of the proposal are contained in MTN/NTM/W/64. While some delegations supported the proposal, others were not yet in a position to take a stand on it and thus no agreement could be reached in this regard at this stage. Some delegations indicated their intention, pending further consideration of the proposal, to seek bilateral or plurilateral consultations on specific problems and difficulties encountered in the trade with certain countries, and expressed the hope that their request for consultations would receive a positive response. One member reiterated his view that formalities maintained by his country did not constitute obstacles to trade but that he was prepared to discuss these formalities in the Sub-Group itself. The Sub-Group agreed to revert to this matter at its next meeting.

8. With regard to customs procedures, one delegation stated that useful discussions had taken place on a bilateral basis, and that further discussions were anticipated.

Date of the next meeting

9. The Sub-Group requested the Group "Non-Tariff Measures" to establish the date of its next meeting.