

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

COM.IND/6/Add.2/Corr.1
20 December 1968

Limited Distribution

Committee on Trade in Industrial Products

INVENTORY OF NON-TARIFF BARRIERS

Customs and Administrative Entry Procedures

Corrigendum

Sub-section C. Valuation and associated problems of assessment of duty

Page 19 - NIGER:

The following counter-comment has been received from the Government of Niger.

The flat-rate valuation for customs purposes on used clothing is a necessity. It is impossible to levy import duties on articles of widely differing values in a single bundle and the invoice price is most often minimized. In addition, it is necessary to remedy the practice of under-invoicing which could cause substantial loss in fiscal revenue while representing abnormal competition for imports of fabrics and new clothing. Here again, there is no discrimination as regards origin. If used clothing from the United States of America is particularly affected by these measures, the only reason is the magnitude of exports of used clothing from that country.