



1. ORIGINS OF THE CVA AND CCV



2. ACTIVITIES BEFORE THE CCV



3. NOTIFICATIONS BEFORE THE CCV



1. ORIGINS OF THE CVA AND CCV

GATT Article VII (1947)

Tokyo Code (1979)

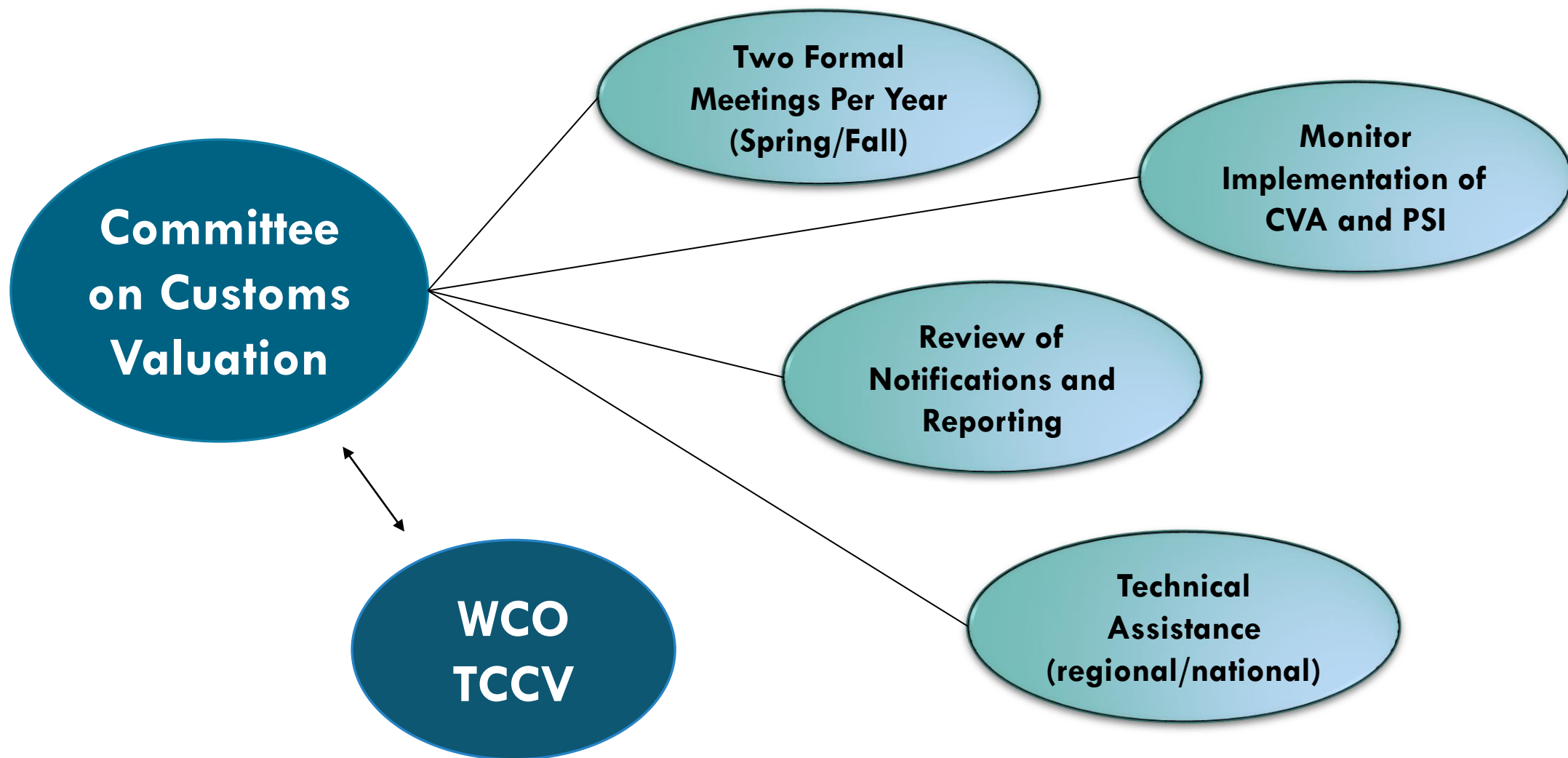
WTO Customs Valuation Agreement (1995)

**WTO
Committee on Customs
Valuation
(CCV)**

**WCO
Technical Committee on
Customs Valuation
(TCCV)**



2. ACTIVITIES BEFORE THE CCV





3. NOTIFICATIONS BEFORE THE CCV

Notification	Source	Symbol
CV legislation and updates	CVA, Article 22.2 G/VAL/5 (B.2)	G/VAL/N/1
Checklist of issues	G/VAL/5 (B.3)	G/VAL/N/2
Decision on interest charges	G/VAL/5 (A.3)	G/VAL/N/3
Decision on carrier media	G/VAL/5 (A.4)	G/VAL/N/3
PSI laws and regulations	PSI, Article 5	G/PSI/N/1

Notification of Customs Valuation Legislation and Updates

Customs Valuation Agreement

Document G/VAL/5, 1995

Article 22 *National Legislation*

1. Each Member shall ensure, not later than the date of application of the provisions of this Agreement for it, the conformity of its laws, regulations and administrative procedures with the provisions of this Agreement.
2. Each Member shall inform the Committee of any changes in its laws and regulations relevant to this Agreement and in the administration of such laws and regulations.

WORLD TRADE
ORGANIZATION

RESTRICTED

G/VAL/5

13 October 1995

(95-3106)

Committee on Customs Valuation

B.2 Notification and circulation of national legislation in accordance with Article 22 of the Agreement

Adopted by the Tokyo Round Committee on 13 January 1981

Members are required to notify their national legislation (laws, regulations, etc.) on customs valuation in one of the three official WTO languages, for circulation to Members by the Secretariat.

Notification of Check List of Issues

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G/VAL/5
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B.3 Checklist of issues

Adopted by the Tokyo Round Committee on 5 May 1981

Members are required to provide responses to the Checklist of Issues set out in the Annex to G/VAL/5.

ANNEX

CHECKLIST OF ISSUES

1. Questions concerning Article 1:
 - (a) Sales between related persons:
 - (i) Are sales between related persons subject to special provisions?
 - (ii) Is the fact of intercompany prices prima facie considered as grounds for regarding the respective prices as being influenced?
 - (iii) What is the provision for giving the communication of the afore-mentioned grounds in writing if the importer so requests? (Article 1.2(a))
 - (iv) How has Article 1.2(b) been implemented?
 - (b) Price of lost or damaged goods:

Are there any special provisions or practical arrangements concerning the valuation of lost or damaged goods?

THANK YOU