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## **1 ARTICLE 20**

### **1.1 Text of Article 20**

#### **Article 20**

1. Developing country Members not party to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade done on 12 April 1979 may delay application of the provisions of this Agreement for a period not exceeding five years from the date of entry into force of the WTO Agreement for such Members. Developing country Members who choose to delay application of this Agreement shall notify the Director-General of the WTO accordingly.

2. In addition to paragraph 1, developing country Members not party to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade done on 12 April 1979 may delay application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period not exceeding three years following their application of all other provisions of this Agreement. Developing country Members that choose to delay application of the provisions specified in this paragraph shall notify the Director-General of the WTO accordingly.

3. Developed country Members shall furnish, on mutually agreed terms, technical assistance to developing country Members that so request. On this basis developed country Members shall draw up programmes of technical assistance which may include, *inter alia*, 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 this Agreement.

### **1.2 General**

1. At its meeting of 31 January 1995, the General Council took a decision on the Continued Application under the WTO Customs Valuation Agreement of Invocations of Provisions for Developing Countries for Delayed Application and Reservations under the Customs Valuation Agreement 1979.<sup>1</sup>

2. At its meeting of 12 May 1995, the Committee on Customs Valuation agreed to continue the practice established by the Tokyo Round Committee on Information on Technical Assistance, in order to ensure transparency on technical assistance activities.<sup>2</sup>

### **1.3 Article 20.1: Delayed application of the provisions of the Agreement**

3. Pursuant to paragraph 1 of Article 20, 58 developing country Members, which were not party to the 1979 Agreement on Implementation of Article VII of the GATT, requested a five-year delay of the application of the WTO Customs Valuation Agreement. This five-year delay was computed

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<sup>1</sup> [WT/GC/M/1](#), section 11. The text of the adopted decision can be found in [WT/L/38](#).

<sup>2</sup> [G/VAL/M/1](#), para. 80-81; see also [G/VAL/W/1](#), Section B.7. The text of the agreement can be found in [G/VAL/5](#), Section B.4. Its updates can be found in [G/VAL/8/Add.35](#) and [G/VAL/8/Add.35/Corr.1](#).

from the date of entry into force of the WTO Agreement for each of the Members concerned.<sup>3</sup> Paragraph 1 of the Annex III to the Customs Valuation Agreement allows for further extensions of this five-year period, stating as follows:

"1. The five-year delay in the application of the provisions of the Agreement by developing country Members provided for in paragraph 1 of Article 20 may, in practice, be insufficient for certain developing country Members. In such cases a developing country Member may request before the end of the period referred to in paragraph 1 of Article 20 an extension of such period, it being understood that the Members will give sympathetic consideration to such a request in cases where the developing country Member in question can show good cause."

4. 22 developing country Members requested a further extension of this five-year period pursuant to paragraph 1 of Annex III. The length of this additional extension varied by Member.<sup>4</sup>

5. At its meeting of 15 December 2000, the General Council adopted a decision concerning implementation-related issues and concerns in respect of several WTO Agreements.<sup>5</sup> With respect to the Customs Valuation Agreement, the General Council decided:

"Noting that the process of examination and approval, in the Customs Valuation Committee, of individual requests from Members for extension of the five-year delay

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<sup>3</sup> These 58 developing Members which requested a five-year extension were: Bahrain, Bangladesh, Benin, Bolivia, Brunei Darussalam, Burkina Faso, Burundi, Cameroon, Central Africa Republic, Chad, Chile, Colombia, Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Gabon, Ghana, Guatemala, Guyana, Haiti, Honduras, Indonesia, Israel, Jamaica, Kenya, Kuwait, Madagascar, Malaysia, Mali, Maldives, Malta, Mauritania, Mauritius, Morocco, Myanmar, Nicaragua, Nigeria, Pakistan, Paraguay, Peru, Philippines, Senegal, Singapore, Sri Lanka, Thailand, Togo, Tunisia, Uganda, United Arab Emirates, Uruguay, Venezuela, Zambia. On 25 April 2002 none of them maintained this special and differential treatment provision, [G/L/590](#) p. 5. See [G/VAL/W/3](#), [13](#), [22](#), [29](#), [43](#), [77](#), [89](#), [108](#), [124](#), [136](#) and [G/VAL/2/Rev.19](#).

<sup>4</sup> The following eight Members, for which the five-year delay period expired before or on 1 January 2000, requested an additional extension pursuant to paragraph 1 of Annex III: (i) Bahrain (requested three years up to 1 January 2003 – [G/VAL/W/57](#) and [Add.1-4](#)) but subsequently withdrew its request in 2002 because the Customs Valuation Agreement was already being implemented – [G/VAL/M27](#); (ii) Côte d'Ivoire (requested five years, extension granted for 18 months (expired 01.07.01) – [G/VAL/32](#)); (iii) Kuwait (requested two years, extension granted for one year (expired 01.01.01) – [G/VAL/18](#)); (iv) Myanmar (requested five years, extension granted for two years (expired on 01.01.02) – [G/VAL/28](#)); (v) Paraguay (requested two years, extension granted for one year (expired 01.01.01) – [G/VAL/17/Rev.1](#)); (vi) Senegal (requested five years, extension granted for six months (expired 30.06.01) – [G/VAL/39](#)); (vii) Sri Lanka (requested one year, extension granted for one year – [G/VAL/23](#), requested second year extension, granted for 10 months – [G/VAL/41](#), requested third extension, granted for 6 months to 30.04.02 – [G/VAL/42](#), requested fourth extension, granted for six months to 31.10.02 – [G/L/46](#), requested fifth extension, four months expired 28.02.03); and (viii) Tanzania (extension granted for one year (expired 01.01.01) – [G/VAL/19](#)). Also, the following 14 Members, for which this delay period expired during 2000 and 2001, requested extension: (i) Bolivia (requested two years, extension granted for 15 months (expired 31.12.01) – [G/VAL/37](#)); (ii) Burundi (requested two years, extension granted for two years to 01.08.02 – [G/VAL/38](#)); (iii) Cameroon (requested six months – [G/VAL/W/80](#), [G/C/W/245](#) and [Add.1](#) – granted for six months (expired 01.07.01) – [WT/L/396](#)); (iv) Dominican Republic (requested two years, extension granted for 16 months (expired 01.07.01) – [G/VAL/22](#)); (v) El Salvador (requested two years, extension granted for 16 months (expired 07.09.01) – [G/VAL/30](#)); (vi) Egypt (requested three years, extension granted for one year (expired 30.06.01) – [G/VAL/31](#)); (vii) Guatemala (requested two years, extension granted for 16 months (expired 21.11.01) – [G/VAL/33](#)); (viii) Haiti (requested three years, extension granted for two years to 30.01.03 – [G/C/W/256](#) and [Rev.1](#), was granted by the General Council as Article IX waiver – [WT/L/439](#)); (ix) Jamaica (requested one year extension, extension granted for one year (expired 09.03.01) – [G/VAL/24](#)); (x) Mauritania (requested three years, extension granted for two years to 31.05.02- [G/VAL/29](#)); (xi) Maldives (requested two years, extension granted for two years to 31.05.02- [G/VAL/35](#)); (xii) Rwanda (requested three years - [G/VAL/W/84](#)); (xiii) Tunisia (requested three years, extension granted for 18 months (expired 28.09.01) – [G/VAL/27](#)); and (xiv) United Arab Emirates (expired 01.01.04, [G/VAL/55](#)). As a result of its Accession to the WTO on 26 June 2014, Yemen started to fully implement the Agreement by 31 December 2016 ([G/VAL/75](#), Section I; see also [WT/ACC/YEM/42](#), paras. 108-115). Currently no Members maintain an extension under Annex III, paragraph 1.

<sup>5</sup> [WT/GC/M/62](#), para. 17. The text of the decision can be found in [WT/L/384](#). See also Chapter on WTO Agreement, refer to the text on Articles IV:1, IV:2 and IX:1 of the WTO on the powers of the General Council more generally.

period in Article 20.1 is proceeding well, the General Council encourages the Committee to continue this work."<sup>6</sup>

#### **1.4 Article 20.2: Delayed application of the computed value method**

6. Pursuant to paragraph 2 of Article 20, 51 developing country Members delayed application of paragraph 2(b)(ii) of Article 1 and of Article 6 for three years from the date of entry into force of the WTO Agreement for each of them.<sup>7</sup>

#### **1.5 Article 20.3: Technical assistance**

7. At its meeting of 24 July 2001 the Committee agreed on resuming its work on technical assistance in response to a proposal from the European Communities and adopted its work programme on technical assistance.<sup>8</sup> On 26 February 2002, the Committee decided to start its work programme with a seminar on technical assistance.<sup>9</sup> Currently, technical assistance in the area of customs valuation is incorporated into the WTO-wide technical assistance programme.<sup>10</sup>

8. The WTO Secretariat has been providing technical assistance based on biennial plans. Individual Members may submit a request for technical assistance at any time and it will be met by a national activity designed according to the needs of the recipient.<sup>11</sup>

Current as of: July 2020

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<sup>6</sup> [WT/L/384](#), para. 4.

<sup>7</sup> Members requesting an extension were: Bahrain, Bangladesh, Bolivia, Brunei Darussalam, Burkina Faso, Burundi, Cameroon, Chile, Colombia, Costa Rica, Côte d'Ivoire, Djibouti, Dominican Republic, Egypt, Ecuador, El Salvador, Gabon, Guatemala, Guyana, Haiti, Honduras, Indonesia, Israel, Jamaica, Kenya, Kuwait, Madagascar, Malaysia, Mali, Malta, Mauritania, Mexico, Morocco, Myanmar, Nicaragua, Nigeria, Pakistan, Peru, Philippines, Senegal, Singapore, Sri Lanka, Tanzania, Thailand, Togo, Tunisia, Turkey, United Arab Emirates, Uruguay, Venezuela, Zambia. See [G/VAL/W/3](#), [13](#), [22](#), [29](#), [43](#), [77](#), [89](#), [108](#), [124](#), and [136](#).

<sup>8</sup> [G/VAL/M/21](#). The technical assistance programme, which started in May 1997, was created with a view to enhancing the capacity of developing countries to implement and to administer the Agreement on Customs Valuation. It was a demand-driven programme. The activities in the early years "focused on improving awareness and understanding of the activities already carried out or being carried out by international organizations and Members either bilaterally or regionally"; [G/VAL/W/70](#). The new phase of the programme is oriented on promoting the coordination and cooperation between providers and donors; [G/VAL/W/82/Rev.1](#).

<sup>9</sup> The seminar was held in Geneva on 6 –7 November 2002; [G/VAL/47/Rev.2](#).

<sup>10</sup> [G/VAL/75](#), Section VI.

<sup>11</sup> [G/VAL/M/65](#). The 2020/2021 Biennial Technical Assistance Plan is contained in document [WT/COMTD/W/248/Rev.1](#). Examples of activities include courses, internships, workshops, and e-learning modules ([WT/COMTD/W/248/Rev.1](#)).