1 ARTICLE 20 OF THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994

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 entitled "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".  

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.

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 General Agreement on Tariffs and Trade, requested a five-year delay of the application of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (Customs Valuation Agreement). This five-year delay was computed from the date of entry into force of the WTO Agreement for each...
of the Members concerned.\(^3\) 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.\(^4\)

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 covered agreements.\(^6\) 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

\[^3\] The following 58 developing Members requested a five-year extension: 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.

\[^4\] 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.
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.

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. On 26 February 2002, the Committee decided to start its work programme with a seminar on technical assistance. Currently, technical assistance in the area of customs valuation is incorporated into the WTO-wide technical assistance programme.

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.

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Current as of: March 2021