DISCLAIMER

The Handbook on Notification Requirements does not constitute a legal interpretation of the notification obligations under the respective Agreement(s) or relevant legal provision(s). It has been prepared by the Secretariat to assist Members in complying with their notification obligations.
This section of the Handbook on Notification Requirements covers the notification obligations under the AGREEMENT ON THE IMPLEMENTATION OF ARTICLE VII OF THE GATT. It consists of the following five parts:

**PART 1**
OVERVIEW OF NOTIFICATION REQUIREMENTS

**PART 2**
LISTING OF THE NOTIFICATION OBLIGATIONS

**PART 3**
RELEVANT DOCUMENT(S) CONCERNING GUIDELINES AND FORMATS

**PART 4**
LIST OF NOTIFICATIONS SINCE 1995

**PART 5**
TEXT OF THE AGREEMENT

For Members which acceded pursuant to Article XII of the Marrakesh Agreement, their respective Protocols of Accession may contain notification obligations in addition to those set out in the WTO Agreements, and may govern the deadlines for the submission of their initial notifications.
WHAT MUST BE NOTIFIED?

- National legislation
- Changes to legislation, regulations and their administration
- Checklist of issues
- Implementation of the Decision on Interest Charges
- Implementation of the Decision on the Valuation of Carrier Media Bearing Software

WHICH MEMBERS MUST NOTIFY?

All WTO Members.

WHEN TO NOTIFY?

Ad hoc.

HOW TO NOTIFY?¹

National Legislation (G/VAL/5 paragraphs B.2(ii) and (iii))

Members must notify their national legislation to the Central Registry for Notifications with a cover note indicating the date of implementation of the legislation. The legislation should be notified in Word document format in any of the three WTO official languages. The notification of full and complete legislation is covered by a decision taken by the WTO Committee on Customs Valuation at its first meeting on 12 May 1995 "Notification and Circulation of National Legislation" (G/VAL/5 para.B.2(i) and (ii)):

"Members will submit the complete texts of their national legislation (laws, regulations, etc.) on customs valuation in one of the three official WTO languages as soon as possible to the Secretariat which will circulate them as Committee documents to the other Members in the language submitted. If a general interest is expressed in the Committee that the text of a particular Member be available also in other official WTO languages, this text will be translated and circulated as a Committee document. In those cases where the national legislation is not in an official WTO language, the original texts shall also be submitted to the Secretariat where they will be open for inspection."

Changes in its laws and regulations relevant to the Agreement and in the administration of such laws and regulations checklist of issues (Article 22.2 of the Customs Valuation Agreement).

Members are required to inform the Committee of any changes in its laws and regulations relevant to the Agreement and in the administration of such laws and regulations, in accordance with Article 22.2 of the Customs Valuation Agreement.

Checklist of Issues (G/VAL/5 paragraphs B.2(ii) and (iii)).

Members must submit responses to the checklist of issues, which serves as a basis of an initial examination of national legislation, at the time of or as soon as possible after, the Member concerned had started applying the Customs Valuation Agreement.

Decision on Interest Charges (G/VAL/5 paragraphs B.2(i) and (ii)).

Members must notify the date from when the Member has implemented the Decision on Interest Charges.

Decision on the Valuation of Carrier Media Bearing Software (G/VAL/5 paragraphs B.2(i) and (ii)).

Members must notify the date from which the Member has implemented the Decision on the Valuation of Carrier Media Bearing Software.

¹ All notifications, regardless of their subject content or the requirement under which they are being submitted, must be directed to the administrator of the Central Registry of Notifications (CRN), as indicated in document WT/INF/29/Rev.2. Notifications may be submitted through online submission systems, as electronic attachments to emails, by fax or on paper. As it may be practice, a copy of the notification may be sent to the Secretariat unit substantially handling the notification.
## Notification Obligations

<table>
<thead>
<tr>
<th>Notification requirements</th>
<th>Type of measure</th>
<th>Members notifying</th>
<th>Periodicity</th>
<th>Comments on Periodicity</th>
<th>Format</th>
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<th>Notification Symbol</th>
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<tbody>
<tr>
<td>Agreement on Implementation of Article VII of the GATT 1994 (Agreement on Customs Valuation) Article 22.</td>
<td>Notification of complete text of national legislation implementing the Agreement on CV or for Tokyo Round signatories, communication notifying the validity of legislation under the Tokyo Round Agreement.</td>
<td>All WTO Members</td>
<td>One time</td>
<td>Not later than the date of application of the provisions of the Agreement. (Article 22.1). For developing Members who have invoked Art.20.1 or 2, before they begin the application of the provision of the Agreement. (G/VAL/5, paragraph B.2(iii)).</td>
<td>No</td>
<td>Committee on Customs Valuation</td>
<td>G/VAL/N/1/*</td>
</tr>
<tr>
<td>Agreement on Implementation of Article VII of the GATT 1994 Article 22.2</td>
<td>Notification of changes to laws, regulations and their administration, relevant to the CV Agreement.</td>
<td>All WTO Members</td>
<td>Ad hoc</td>
<td></td>
<td></td>
<td>Committee on Customs Valuation</td>
<td>G/VAL/N/1/*</td>
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2 All notifications, regardless of their subject content or the requirement under which they are being submitted, must be directed to the administrator of the Central Registry of Notifications (CRN), as indicated in document WT/INF/25/Rev.2. Notifications may be submitted through online submission systems, as electronic attachments to emails, by fax or on paper. As it may be practice, a copy of the notification may be sent to the Secretariat unit substantially handling the notification.
### NOTIFICATION OBLIGATIONS

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<tr>
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<td>Notification requirements</td>
<td>Type of measure</td>
<td>Members notifying</td>
<td>Periodicity</td>
</tr>
<tr>
<td>Check list of issues (G/VAL/5, paragraph B.3).</td>
<td>Responses to the checklist of issues or for Tokyo Round signatories, a communication indicating that responses of the checklist of issues submitted under the Tokyo Round Agreement remain valid.</td>
<td>All WTO Members</td>
<td>One time</td>
</tr>
</tbody>
</table>

3. All notifications, regardless of their subject content or the requirement under which they are being submitted, must be directed to the administrator of the Central Registry of Notifications (CRN), as indicated in document WT/INF/25/Rev.2. Notifications may be submitted through online submission systems, as electronic attachments to emails, by fax or on paper. As it may be practice, a copy of the notification may be sent to the Secretariat unit substantially handling the notification.

4. Notification of the date from which the Member will apply the Decision on interest charges.

4. Members choosing to apply the Decision | Ad hoc | No | Committee on Customs Valuation | G/VAL/N/3/* |
### Notification Obligations

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<tr>
<td>5. Decision on the valuation of carrier media bearing software for data processing equipment <em>(G/VAL/5, A.4)</em>.</td>
<td>Notification of the date of application of the practice referred to in paragraph 2 of the Decision on carrier media.</td>
<td>Members choosing to apply the Decision</td>
<td>Ad hoc</td>
<td></td>
<td>No</td>
<td>Committee on Customs Valuation</td>
<td>G/VAL/N/3/*</td>
</tr>
<tr>
<td>6. Agreement on Implementation of Article VII of the GATT 1994 Annex III, paragraph 3</td>
<td>Reservations in respect of Art. 4 sequential order of valuation methods.</td>
<td>Developing country Members</td>
<td>Ad hoc</td>
<td>Once upon entry into force of the WTO Agreement for the Member concerned. Invocation of special provisions.</td>
<td>No</td>
<td>Committee on Customs Valuation</td>
<td>WT/LET/*</td>
</tr>
<tr>
<td>7. Agreement on Implementation of Article VII of the GATT 1994 Annex III, paragraph 4</td>
<td>Reservations in respect of Art. 5.2 (price of imported goods after further processing).</td>
<td>Developing country Members</td>
<td>Ad hoc</td>
<td>Once upon entry into force of the WTO Agreement for the Member concerned.</td>
<td>No</td>
<td>Committee on Customs Valuation</td>
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2 All notifications, regardless of their subject content or the requirement under which they are being submitted, must be directed to the administrator of the Central Registry of Notifications (CRN), as indicated in document WT/INF/25/Rev.2. Notifications may be submitted through online submission systems, as electronic attachments to emails, by fax or on paper. As it may be practice, a copy of the notification may be sent to the Secretariat unit substantially handling the notification.
## listing of the notification obligations

### expired notifications

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<tbody>
<tr>
<td>Agreement on Implementation of Article VII of the GATT 1994 Article 20.1</td>
<td>Deferred application of Art. 1.2(b)(iii) and Art. 6 (computed value method) of the CV Agreement for a period not exceeding three years following the application of all other provisions of the Agreement.</td>
<td>Developing country Members not parties to the Tokyo Round Code</td>
<td>Ad hoc</td>
<td>Once upon entry into force of the WTO Agreement for the Member concerned. Invocation of special provisions.</td>
<td>Committee on Customs Valuation</td>
<td>WT/LET/*</td>
<td></td>
</tr>
<tr>
<td>Agreement on Implementation of Article VII of the GATT 1994 Article 20.2</td>
<td>Extension of deferred application of CV Agreement in Art.20.1.</td>
<td>Developing country Members not parties to the Tokyo Round Code</td>
<td>Ad hoc</td>
<td>Once upon entry into force of the WTO Agreement for the Member concerned or before application of the other provisions of the CV. Invocation of special provisions.</td>
<td>Committee on Customs Valuation</td>
<td>WT/LET/*</td>
<td></td>
</tr>
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² All notifications, regardless of their subject content or the requirement under which they are being submitted, must be directed to the administrator of the Central Registry of Notifications (CRN), as indicated in document WT/INF/25/Rev.2. Notifications may be submitted through online submission systems, as electronic attachments to emails, by fax or on paper. As it may be practice, a copy of the notification may be sent to the Secretariat unit substantially handling the notification.

³ Expired notifications are related to the special and differential treatment available to developing countries under the provisions of the Customs Valuation Agreement. Following the entry into force of the Agreement in 1995, developing and least-developed countries had transition periods for implementation of the Agreement which have since lapsed.
### EXPIRED NOTIFICATIONS

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<tr>
<td>Agreement on Implementation of Article VII of the GATT 1994 Annex III, Paragraph 1.</td>
<td>Extend the five-year delay in the application of the provisions of the Agreement by developing country Members.</td>
<td>Developing country Members who have invoked Art. 20.1</td>
<td>Ad hoc</td>
<td>Before the end of the five-year delay period granted under Art. 20.1 of CV Agreement. Invocation of special provisions.</td>
<td>Committee on Customs Valuation</td>
<td>WT/LET/*</td>
<td></td>
</tr>
<tr>
<td>Agreement on Implementation of Article VII of the GATT 1994 Annex III, paragraph 2.</td>
<td>Reservation in respect to Art. 7 to maintain a system of minimum values for a limited time.</td>
<td>Developing country Members</td>
<td>Ad hoc</td>
<td>Once upon entry into force of the WTO Agreement for the Member concerned. Invocation of special provisions.</td>
<td>Committee on Customs Valuation</td>
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³ Expired notifications are related to the special and differential treatment available to developing countries under the provisions of the Customs Valuation Agreement. Following the entry into force of the Agreement in 1995, developing and least-developed countries had transition periods for implementation of the Agreement which have since lapsed.
Decisions concerning the interpretation and administration of the Agreement on implementation of Article VII of the GATT 1994 (Customs Valuation) G/VAL/5.
List of notifications under Article 22 and G/VAL/5, paragraphs B.2 and B.3 [G/VAL/N/1/*].


List of notifications of the Decisions on the Treatment of Interest Charges in the Customs Value of Imported Goods and on the Valuation of Carrier Media Bearing Software for Data Processing Equipment from 1995 [G/VAL/W/5/*].