

**GENERAL AGREEMENT ON  
TARIFFS AND TRADE**

RESTRICTED

L/5730

21 November 1984

Limited Distribution

---

COMMITTEE ON CUSTOMS VALUATION

Meeting of 9 November 1984

Note by the Chairman

1. The Committee held its eleventh meeting on 9 November 1984.
2. Following consideration of the question of the accession of further countries to the Agreement, the Committee agreed that countries having observer status in the Committee would be invited to participate in informal consultations, to be organized by the secretariat, on the basis of a number of questions suggested by certain delegations. Also in connection with the accession of further countries, the Committee welcomed the Seoul Declaration adopted by the Customs Co-operation Council at its annual meeting in May 1984, which among other things urges all countries not yet Parties to the Agreement on Implementation of Article VII of the GATT to intensify their efforts to accede and implement it as soon as possible. The Committee agreed that the text of this Declaration should be circulated as a Committee document (VAL/12).
3. The Committee took note of statements on technical assistance being given to developing countries, both Parties and non-Parties, in connection with the Agreement.
4. In regard to the Committee's examination of national legislation, a number of points were raised concerning the legislation of Australia and South Africa, and the European Communities responded to a question raised at an earlier meeting. The Canadian delegation informed the Committee of preparations for application of the provisions of the Agreement as from 1 January 1985.
5. The Committee took note of a detailed oral report on the eighth meeting of the Technical Committee on Customs Valuation, held under the auspices of the Customs Co-operation Council from 1-5 October 1984, and expressed appreciation for the continued excellent work of that body.
6. The Committee further considered the question of the linguistic consistency between the English, French and Spanish texts of the Agreement of the term "development" in Article 8.1(b)(iv) on the basis of a secretariat note (VAL/W/24). The Committee noted that, of the two Parties who were not yet in a position to accept the interpretation proposed in that note, one could do so provided further clarifications were introduced in the note and the other needed more time to consider the matter. The Committee agreed that the secretariat should prepare a revised version of the note incorporating certain clarifications and that any delegation which

might have difficulties with accepting the approach proposed in the revised note should so indicate in advance of the Committee's next meeting so as to provide time for informal consultations if necessary.

7. The Committee conducted its annual review of the implementation and operation of the Agreement. The results of this review will be contained in document VAL/13.

8. The Committee adopted its annual report to the CONTRACTING PARTIES (L/5729).

9. Under "Other business", the Committee considered names of potential panelists, agreed to derestrict documents VAL/6/Rev.1 and VAL/8 and Add.1 (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), and heard statements concerning the possible interpretation of certain provisions of the Code by a Party.

10. The Committee is to hold its next meeting on 9-10 May 1985.