

**GENERAL AGREEMENT ON  
TARIFFS AND TRADE**

RESTRICTED

L/5805

21 May 1985

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COMMITTEE ON CUSTOMS VALUATION

Meeting of 9-10 May 1985

Note by the Chairman

1. The Committee held its twelfth meeting on 9-10 May 1985.
2. The Committee elected Mr. R. Hochörtler (Austria) as Chairman and Mr. P. Nicora (France) as Vice-Chairman for 1985.
3. The Committee noted that the question of the accession of further countries to the Agreement had been the subject of consideration at its special meeting, held also on 9 May 1985.
4. The Committee took note of statements on technical assistance being given to developing countries, both Parties and non-Parties, in connection with the Agreement.
5. Under the agenda item on the implementation and administration of the Agreement, the Committee took stock of the situation concerning the application of the Committee Decisions on the treatment of interest charges (VAL/6/Rev.1) and carrier media bearing computer software (VAL/8 and Add.1). The Committee took note of statements concerning preparations by certain countries scheduled to apply the Agreement shortly and agreed to come back to this matter at its next meeting. The Committee also took note of responses to questions concerning the legislation of a Party asked at the Committee's previous meeting. The Committee agreed to conduct its examination of the Botswanan, Canadian and Czechoslovak legislation at its next meeting.
6. The Committee took note of a detailed oral report on the ninth meeting of the Technical Committee on Customs Valuation, held under the auspices of the Customs Co-operation Council from 4-8 March 1985, and expressed appreciation for the continued excellent work of that body.
7. The Committee settled a question relating to the linguistic consistency between the English, French and Spanish texts of the Agreement by inserting the following statement in the minutes, on the understanding that this would be without prejudice to the rights and obligations under the Agreement and that members of the Committee could revert to the matter should the need arise. The Parties to the Agreement considered that the terms "development" in English, "travaux d'études" in French and "creación y perfeccionamiento" in Spanish in Article 8.1(b) are understood to exclude "research" in English, "recherche" in French and "investigación" in Spanish, as stated in paragraph 6 of VAL/W/24/Rev.1. However, one

signatory, Argentina, considered that, as used in Article 8.1(b), the Spanish expression "creación y perfeccionamiento" could not be interpreted as allowing any part of the value to be excluded from the "creación y perfeccionamiento".

8. Other points considered by the Committee included names of potential panelists and preparations for the fifth annual review of the implementation and operation of the Agreement.

9. The Committee is to hold its next meeting on 12-13 November 1985.