

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

L/5916

20 November 1985

Limited Distribution

COMMITTEE ON CUSTOMS VALUATION

Meeting of 13 November 1985

Note by the Chairman

1. The Committee welcomed the acceptance of the Agreement by Portugal on 14 October 1985. Also in connection with the accession of further countries to the Agreement, the Committee took note of a report prepared by the Technical Committee (VAL/W/32) on a communication from Belize raising concerns about the effects of false invoicing, and requested the secretariat to forward it to the Belize authorities.
2. The Committee took note of statements on technical assistance being given to developing countries in connection with the Agreement, including in regard to action to meet a request from Bangladesh (VAL/15).
3. The Committee took note of a detailed oral report on the tenth meeting of the Technical Committee on Customs Valuation, held under the auspices of the Customs Co-operation Council from 30 September-4 October 1985, and expressed appreciation for the continued valuable work of that body.
4. The Committee took up the examination of the legislation of Canada, Czechoslovakia and Botswana. In regard to the Canadian legislation, certain questions were put and answers provided; the Committee agreed to revert to this matter at its April 1986 meeting when a document containing additional questions by Parties and replies by Canada would be available. After hearing statements on the Czechoslovak legislation, the Committee agreed to revert to this matter at its April 1986 meeting when additional information from the Czechoslovak authorities would be available. On the Botswanan legislation, the Committee had before it a document (VAL/16) containing comments by a Party and replies by Botswana; the Committee expressed appreciation of the action taken by Botswana to meet certain of the concerns raised.
5. The Committee heard statements from countries scheduled to apply the Agreement in 1986 on their preparations. One of these Parties requested, pursuant to paragraph 2 of the Protocol, an extension of its period of delay before applying the provisions of the Agreement (VAL/17). The Committee agreed that delegations would obtain a reaction to this request as quickly as possible. If no objection was received by the secretariat by close of business on 29 November 1985, the Committee would be deemed to have agreed in principle at this preliminary stage to an extension and would consider the specific duration of this extension at its first meeting in 1986. If an objection was received, a regular meeting of the Committee would be held on 9 December 1985 to consider the request by this Party.

6. The Committee heard a statement by Argentina on progress towards ratification of the Agreement and referring to the request made by Argentina at the Committee's May 1985 meeting to postpone application of the provisions of the Agreement for a further two years to 1 January 1988 (VAL/M/13, paragraph 28). The Committee agreed that, taking into account the situation in regard to the ratification of the Agreement by Argentina, there was no objection to Argentina's intention to apply the provisions of the Agreement with effect from 1 January 1988.

7. In regard to the decisions taken previously by the Committee on the treatment of interest charges in the customs value of imported goods (VAL/6/Rev.1) and on the valuation of carrier media bearing software for data processing equipment (VAL/8), the Committee agreed that the secretariat produce a single document summarizing the status of application of these decisions by Parties, and that two questions relating to their implementation be added to the checklist of issues that Parties are requested to complete in connection with the examination of their national legislation.

8. In connection with the reservation of a Party under paragraph 3 of the Protocol (minimum values), the Committee was given further information by this Party and agreed to revert to the question of the terms and conditions of such a reservation at its April 1986 meeting when further written details from the Party concerned would be available.

9. The Committee undertook its annual review of the implementation and operation of the Agreement on the basis of a secretariat background document (VAL/W/31) and adopted its annual report to the CONTRACTING PARTIES (L/5912).

10. The Committee's next meeting is scheduled for 29-30 April 1986, unless it also meets on 9 December 1985 (see paragraph 5 above).