

# GENERAL AGREEMENT ON

RESTRICTED

L/6351

7 June 1988

# TARIFFS AND TRADE

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## COMMITTEE ON CUSTOMS VALUATION

Meeting of 3 May 1988

Note by the Chairman

1. The Committee elected Mr. A. Rodin (Sweden) Chairman and Mr. D. Shark (United States) Vice-Chairman for 1988.
2. The Committee welcomed the ratification of the Agreement by Mexico on 9 February 1988 (VAL/31/Add.1). Also in connection with the accession of further countries, it was informed of Spain's withdrawal as a Party to the Agreement in an individual capacity with effect from 25 January 1988 (VAL/34).
3. Under the agenda item on the implementation and administration of the Agreement, the Committee completed the examination of the implementing legislation of Brazil. With regard to this country's reservation under paragraph I:3 of the Protocol, it took note that a number of items had been withdrawn from the list of products subject to minimum values and reference prices (VAL/W/36/Add.2). The Committee was informed of developments towards the application of the Agreement by India. It was also informed of the recent amendments to the national legislation of Australia, which would be notified to the Committee in due course. The Committee agreed to conduct its examination of the legislation of Argentina and Zimbabwe at its next meeting, before which further documentation would be made available.
4. The Committee took note of a statement on technical assistance activities relating to the Agreement.
5. A detailed report was presented to the Committee on the fifteenth session of the Technical Committee on Customs Valuation, held under the auspices of the Customs Co-operation Council on 14-17 March 1988. In taking note of two advisory opinions on the treatment of quota charges, adopted by the Technical Committee at this session, the Committee agreed to take up the discussion of this subject at its next meeting.
6. With respect to the agenda item on private companies engaged in customs valuation, the Committee noted that the activities of pre-shipment inspection companies were being addressed in a wider forum in GATT and agreed to revert to this agenda item if so requested by a Party.
7. The Committee heard a statement by the delegation of India explaining the motives in raising the issue of "the burden of proof regarding the transaction value" in the Negotiating Group on MTN Agreements and

Arrangements (MTN.GNG/NG8/W/9, section (ii)). After a brief exchange of views the Committee agreed to revert to the matter, as necessary, in the light of discussion of the matter in NG8.

8. The Committee held a preliminary discussion of the question of linguistic consistency in the English, French and Spanish versions of the text of paragraph 1 of the Notes to Articles 2 and 3.

9. The Committee will hold its next meeting on 11 October 1988.