

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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Special Distribution

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Multilateral Trade Negotiations

Original: English

Group "Non-Tariff Measures"

Sub-Group "Customs Matters"

## CUSTOMS VALUATION

The following communication is circulated at the request of the delegation of India.

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The delegation of India has been seeking an amendment to Article 1 of the proposed agreement on implementation of Article VII of the GATT. The exact text of the amendment suggested by India is as follows:

"In cases where there is any marked variation in the transaction value of a particular importation as compared with other importation of identical or similar goods, at the same level and substantially similar quantities, at or about the same time, and no satisfactory explanation is forthcoming, value shall be determined by proceeding sequentially through the following Articles to the first of the Articles which can be applied."