



---

**Committee on Customs Valuation**

**REPORT (2023) OF THE COMMITTEE ON CUSTOMS VALUATION  
TO THE COUNCIL FOR TRADE IN GOODS**

**1. BACKGROUND**

1.1. The Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (the Agreement) entered into force on 1 January 1995. This report covers the period from 5 November 2022 to 15 November 2023 and addresses the work undertaken by the Committee on Customs Valuation (the Committee) in respect of the objectives of the Agreement. These are: to provide greater uniformity and certainty in the implementation of the provisions of Article VII of the GATT 1994; to establish a fair, uniform and neutral system for the valuation of goods for customs purposes that precludes the use of arbitrary or fictitious customs values; to ensure that the basis for valuation of goods for customs purposes should, to the greatest extent possible, be the transaction value of the goods being valued; and to secure additional benefits for the international trade of developing countries.

1.2. During the period under review, the Committee held two formal meetings. The first meeting took place on 24 May 2023 ([G/VAL/M/75](#)) and was chaired by Mr Frank RITTNER (Germany), who was elected on 30 May 2022 ([G/VAL/M/75](#)). The second meeting took place on 15 November 2023 ([G/VAL/M/76](#))<sup>1</sup> and was chaired by Mr Omar CISSE (Senegal), who was elected on 5 June 2023.

1.3. Participation in the Committee is open to all WTO Members. In addition, Governments granted observer status by the WTO General Council attended Committee meetings as observers. At the April 1997 meeting, the Committee granted observer status to those organizations which until then had observer status on an *ad hoc* basis, namely UNCTAD and the WCO, as well as to the ACP and the IADB. The Committee took note of the fact that the World Bank and the IMF had observer status by virtue of the Agreements between these organizations and the WTO.

1.4. The Committee's rules of procedure, which were approved by the Council for Trade in Goods, are contained in document [G/L/146](#).

**2. IMPLEMENTATION OF THE AGREEMENT**

2.1. During the period under review, no developing country Member maintained delayed application of the provisions of the Agreement in accordance with its provisions of Article 20.1. At the time of circulation of this report, no Member maintained an extension of the delay period in accordance with the provisions of paragraph 1, Annex III of the Agreement.

2.2. To date, 112 Members have notified their national legislation on customs valuation, including 16 Members which have submitted communications indicating that their legislation notified under the Tokyo Round Customs Valuation Agreement remained valid under the WTO Customs Valuation Agreement (both figures count the European Union as one). In addition, 79 Members have provided responses to the Checklist of Issues regarding their legislation. See document [G/VAL/W/232/Rev.18](#).

---

<sup>1</sup> To be issued.

### 3. ACTIVITIES OF THE COMMITTEE

3.1. The Committee carried out the following activities at its meetings of 24 May and 5 November:

(a) Review of information on the implementation and administration of the CVA

- took note of notifications pertaining to customs legislation submitted by the Plurinational State of Bolivia ([G/VAL/N/1/BOL/2](#)); Botswana ([G/VAL/N/1/BWA/1](#)), Colombia ([G/VAL/N/1/COL/5](#)), Norway ([G/VAL/N/1/NOR/3](#)), the Philippines ([G/VAL/N/1/PHL/2](#)), and the United Arab Emirates ([G/VAL/N/1/ARE/1](#));
- took note of notifications of the checklist of issues from the Philippines ([G/VAL/N/2/PHL/2](#)) and the United Arab Emirates ([G/VAL/N/2/ARE/1](#));
- in addition, continued its ongoing review of notifications pertaining to national customs legislations notified by the following Members not identified above: Afghanistan; Belize; Benin; Brazil; Burundi; the Gambia; Guinea; Iceland; India; Malawi; Mongolia; Namibia; Nigeria; Paraguay; Russian Federation; Saint Kitts and Nevis; Solomon Islands; Sri Lanka; Togo; and Vanuatu;
- it concluded the review of the national customs legislations notified by [El Salvador; the European Union; Georgia; Guatemala; Honduras; Israel; Nepal; Tonga; Ukraine; the United Kingdom; and Viet Nam];
- took note of documents [G/VAL/W/232/Rev.17](#) and [G/VAL/W/232/Rev.18](#) which were issued by the Secretariat during the period under review and which summarized the latest status of notifications.

(b) Information on the application of Decisions of the Committee on Customs Valuation

- took note of the Secretariat's updates of summary information on the latest status of notifications related to the Decision on the "Treatment of Interest Charges in the Customs Value of Imported Goods" and the Decision on "Valuation of Carrier Media Bearing Software for Data Processing Equipment" as contained in documents [G/VAL/W/5/Rev.37](#) and [G/VAL/W/5/Rev.38](#);
- took note of the notifications submitted by the Philippines and Tonga.

(c) Technical Assistance

- took note of the technical assistance carried out by the WTO and the information compiled by the Technical Committee on Customs Valuation concerning technical assistance activities carried out by the WCO Secretariat, as contained in documents [G/VAL/8/Add.45](#) and [G/VAL/8/Add.46](#).

(d) Specific Trade Concerns

- no specific trade concerns were raised during the period under review.

(e) Discussions on Improving the Functioning of the Committee

- Held discussions on the functioning of the Committee following a request from the Chairperson of the Council for Trade in Goods (CTG) ([JOB/CTG/24](#)) at its formal meeting on 24 May 2023 ([G/VAL/M/75](#)), and at informal meetings held on 30 January ([ICN/VAL/1](#)) and 20 September 2023 ([ICN/VAL/2](#)).
- A Report on Improvements in the Functioning of the Committee on Customs Valuation ([G/L/1513-G/VAL/80](#)) was approved at the 15 November 2023 meeting, reflecting the Committee's agreement to implement six changes with a view to improving its functioning regarding assistance to delegates, planning and organization of meetings, the introduction of an annotated agenda, and the use of the eAgenda platform.

(f) Preshipment Inspection Agreement

- took note of the information on the notifications which had been received on preshipment inspection, reflected in documents [G/PSI/N/1/Rev.5/Add.3](#) and [G/PSI/N/1/Rev.6](#);
- took note of statements made under the agenda item of questions and responses regarding notifications submitted by China, Indonesia, and Saint Lucia;
- took note of the latest reports by the Testing, Inspection and Certification (TIC) Council concerning countries that use preshipment inspection services which was circulated in documents [G/VAL/W/63/Rev.30](#) and [G/VAL/W/63/Rev.31](#);
- launched the Sixth Triennial Review of the PSI Agreement.

(g) Reports by The Technical Committee on Customs Valuation

- took note of the reports by the World Customs Organization on the work of the Technical Committee on Customs Valuation (TCCV), including its 56th and 57th sessions (3-5 May 2023 and 9-13 October 2023, respectively).

(h) Annual Review and Annual Report to the Council for Trade in Goods

- adopted the Annual Review of the Implementation and Operation of the Customs Valuation Agreement (contained in [G/VAL/81](#));
  - adopted this Annual Report to the Council for Trade in Goods.
-