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**Council for Trade in Goods
Committee on Customs Valuation**

**REPORT ON IMPROVEMENTS IN THE FUNCTIONING
OF THE COMMITTEE ON CUSTOMS VALUATION**

1 INTRODUCTION

1.1. This report has been prepared at the request of the Council for Trade in Goods (Council).¹ The purpose of this report is to update the Council on the discussions held by the Committee on Customs Valuation (Committee) and the improvements in the functioning of the Committee since MC12 (June 2022). This report follows on from the report on the current functioning of the Committee², which is included in the list of reports by the Chairpersons of the Council's subsidiary bodies³ and in the comparison matrix of the reports on the current functioning of the Council and its subsidiary bodies.⁴

2 PROCESS AND PROPOSALS

2.1. Following the report on the current functioning of the Committee, the Chair convened an informal meeting of the Committee on 30 January 2023 at which Members were invited to give their reactions and views regarding the functioning of the Committee and possible improvements and reforms.⁵

2.2. On 17 May 2023, the Committee Chair circulated a communication containing an indicative list of issues to guide Members' discussions on the improvements they would like to see in the functioning of the Committee. The Committee then held an exchange with Members at its formal meeting on 24 May 2023, where the Chair suggested that another informal meeting be held with Members to discuss these matters in greater detail.⁶

2.3. On 26 June 2023, the Committee Chair circulated a communication convening an informal meeting to continue the discussion on Committee reform matters.⁷ At his request, the Secretariat prepared a table listing possible improvements, the Committee's current practices, and the Chair's comments and suggestions.⁸ The informal meeting was held on 20 September 2023 and the table was updated after the meeting to reflect the current status of the various matters discussed in the context of the reform.⁹

3 IMPROVEMENTS IN THE FUNCTIONING OF THE COMMITTEE

3.1. As a result of these discussions, the Committee [agreed] to implement [six] changes with a view to improving its functioning. These improvements are listed in the Annex to this report.

¹ [JOB/CTG/29](#) and [JOB/CTG/33](#).

² [G/L/1472](#) and [G/VAL/W/385; G/L/1472/Corr.1](#) and [G/VAL/W/385/Corr.1](#).

³ [JOB/CTG/19/Rev.2](#).

⁴ [G/C/W/824/Rev.1](#).

⁵ [ICN/VAL/1](#).

⁶ [G/VAL/M/75](#), section 7.

⁷ [ICN/VAL/2](#).

⁸ [JOB/VAL/1](#).

⁹ [ICN/VAL/2/Suppl.1](#).

ANNEX

General area	Improvements in the functioning of the Committee
Assistance to delegates	<ul style="list-style-type: none"> The Secretariat will organize, at least once a year, hybrid-format introductory sessions on the Committee's work. The training materials used in these sessions will then be made available on the website that the WTO is currently updating. The Secretariat will prepare a draft manual describing the main procedural and substantive aspects of the Committee's work for consideration by the Committee. The final manual will be made available on the website that the WTO is currently updating.
Planning and organization of meetings	<ul style="list-style-type: none"> The Secretariat will circulate a draft agenda one month before formal meetings, and the final agenda will close 15 days before such meetings. The Secretariat will circulate, to the extent possible, all documents and presentation materials relating to the agenda in advance of the meetings. The Secretariat will circulate an annotated agenda ahead of formal Committee meetings.
Digital tools	<ul style="list-style-type: none"> The eAgenda platform is being used on a trial basis, and the Committee is considering the possibility of adopting it on a permanent basis.
Substantive work	<ul style="list-style-type: none"> In principle, and subject to the wishes of Members, the Committee will prepare thematic sessions in an informal setting to share experiences.