WORLD TRADE ORGANIZATION

Committee on Customs Valuation

AGREEMENT ON IMPLEMENTATION OF ARTICLE VII
OF THE GATT 1994 (CUSTOMS VALUATION)

Invocation of Special Provisions Available to Developing Country Members

Note by the Secretariat

Revision

> *This document has been prepared under the Secretariat's own responsibility and without prejudice to the positions of Members and to their rights and obligations under the WTO*

I.   Article 20.1 (delayed application of the provisions of the Agreement), Article 20.2 (delayed application of the computed value method), paragraph 1 of Annex III (extension of the five-year delay), paragraph 2 of Annex III (reservation concerning minimum values), paragraph 3 of Annex III (reservation concerning reversal of sequential order of Articles 5 and 6), and paragraph 4 of Annex III (reservation concerning application of Article 5.2 whether or not the importer so requests) of the Agreement are special provisions available to developing country Members. This document presents information on the invocation of these special provisions by developing countries. The date for entry into force of the WTO Agreement for the Member concerned, where relevant, is indicated in brackets.

1.   Members under the Article 20.1 five-year transition period – none

2.   Members which have either requested an extension or have been granted an extension under Annex III, paragraph 1 or Article IX of the WTO Agreement – none

3.   Members which maintain a transition period of three additional years to apply the computed value method under Article 20.2 (1) - none

4.   Members which have requested or have been granted a reservation to maintain a system of minimum values for a limited time under paragraph 2, Annex III - none

5.   Members which have invoked paragraphs 3 and 4 of Annex III which have no expiration date (45)

Bahrain	Guatemala	Pakistan
Bangladesh	Guyana	Panama (not paragraph 4)
Benin	Haiti	Philippines
Brunei Darussalam	Honduras	Senegal
Burkina Faso	Indonesia	Sri Lanka
Cameroon	Israel	Thailand

Chile	Jamaica	Togo
Colombia	Kenya	Tunis
Costa Rica	Madagascar	Uganda (not paragraph 4)
Côte d'Ivoire	Malaysia	United Arab Emirates (not
Djibouti	Maldives	paragraph 4)
Dominican Republic	Mali	Uruguay
Ecuador	Myanmar	Bolivarian Republic of Venezuela
Egypt	Nicaragua	Zambia
El Salvador	Niger	
Gabon	Nigeria (not paragraph 3	

For the text of the communications received from Members invoking the special provisions please refer to documents WT/Let/10 dated 15 March 1995, WT/Let/14 dated 7 April 995, WT/Let/1/Rev.2 dated 22 May 1995, WT/Let/19 dated 15 June 1995, WT/Let/24 dated 28 June 1995, WT/Let/28 dated 21 August 1995, WT/Let/29 dated 23 August 1995, WT/Let/36 dated 8 November 1995, WT/Let/41 dated 20 November 1995, WT/Let/48 dated 20 December 1995, WT/Let/72 dated 11 April 1996, WT/Let/78 dated 26 April 1996, WT/Let/82 dated 10 May 1996, WT/Let/85 dated 28 May 1996, WT/Let/106 dated 20 August 1996, WT/Let/108 dated 23 September 1996, WT/Let/112 dated 30 September 1996, WT/Let/129 dated 10 December 1996, WT/Let/149 dated 11July 1997, WT/Let/226 dated 12 June 1998, WT/Let/231 dated 3 July 1998, WT/Let/237 dated 27 August 1998, WT/Let/242 dated 18 September 1998, WT/Let/283, dated 19 January 1999, WT/Let/285, dated 29 January 1999, WT/Let/301 dated 1 June 1999, WT/Let/307 dated 30 July 1999, WT/Let/331 dated 24 February 2000, and WT/Let/375, dated 31 January 2001.

II.   Pursuant to the Decision taken by the General Council at its 31 January 1995 meeting on "Continued Application under the WTO Customs Valuation Agreement of Invocations of Provisions for Developing Countries for Delayed Application and Reservations under the Customs Valuation Agreement 1979" (WT/L/38), the invocation for delayed application and reservations under the relevant provisions of the Customs Valuation Agreement 1979 continue to apply for the following developing country Members in accordance with paragraphs 1, 2 and 3 of the aforementioned Decision:

Argentina	Malawi	Peru
Brazil	Mexico	Turkey
India	Morocco	Zimbabwe

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