

**NOTIFICATIONS UNDER ARTICLE 22 OF THE AGREEMENT  
ON IMPLEMENTATION OF ARTICLE VII OF THE  
GENERAL AGREEMENT ON TARIFFS AND TRADE 1994**

**AUSTRALIA**

The following communication, dated 6 December 2002, has been received from the Permanent Mission of Australia.

Article 22 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (Valuation Agreement) of the World Trade Organization requires Members to inform the Committee on Customs Valuation of any changes in its laws and regulations relevant to the Agreement. Australia recently amended the valuation provisions of *Customs Act 1901* (Customs Act). These amendments are outlined below.

*Customs Legislation Amendment Act (No. 1) 2002*, which received Royal Assent on 10 October 2002, contained the following amendments to the valuation provisions of Customs Act:

1. The definition of "*price*" in subsection 154(1) has been amended to omit reference to the definition of "*value unrelated matter*" and to substitute that definition with the definition of "*rebate*".

*value unrelated matter*, in relation to goods the subject of a contracts for sale means:

- (a) any rebate of, or other decrease in, the price other than such a rebate or decrease the benefit of which has been received when the price is being determined; or
- (b) any costs, charges or expenses in relation to activities undertaken by the purchase on the purchaser's own account in relation to the goods (including any activities of the purchase relating to advertising or promoting the sale of, or to warranties or guarantees in relation to, the goods).

*rebate*, in relation to goods the subject of a contract for sale, means any rebate of, or other decrease in, the amount that would constitute the price of the goods other than such a rebate or decrease the benefit of which has been received when that amount is being determined.

2. The definition of "*value unrelated matter*" in subsection 154(1) has been repealed.

3. The definition of "*rebate*" has been inserted in subsection 154(1).