

WORLD TRADE ORGANIZATION

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Committee on Customs Valuation

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NOTIFICATIONS UNDER ARTICLE 22:2 OF THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994

CÔTE D'IVOIRE

The following communication, dated 12 June 2002, has been received from the Permanent Mission of Côte d'Ivoire.

Please find enclosed, in conformity with Article 22, circular No. 1049 of 29 June 2001 regarding the implementation by the Côte d'Ivoire customs authorities of the transaction value method, the legal basis being the Annex to Regulations No. 005/99/CM/UEMOA.

I would be grateful if you would take the necessary steps to ensure that this text is made available as a legal reference framework to the Members who will examine Côte d'Ivoire's request to use minimum values for certain products during the introduction of the transaction value method.

CIRCULAR NO. 1049 OF 29 JUNE 2001

Object: Application of the transaction value

Ref: Regulation No. 005/99/CM/UEMOA of 6 August 1999

I have the honour to transmit to all services and users the enclosed copy of Regulation No. 005/99/CM/UEMOA of 6 August 1999 of the WAEMU Council of Ministers regarding the customs value of goods.

The above-mentioned Regulation, in accordance with the Agreement on Customs Valuation of the World Trade Organization, reflects the determination of WAEMU member states to follow an agreed and uniform approach to the transaction value.

I. PRINCIPLES OF VALUATION

Under the terms of Article 3 of the above-mentioned Regulation, the customs value to be used for the customs clearance of imported goods is the transaction value, that is, with certain reservations, the price actually paid or payable for the goods when sold for export to the country of importation adjusted in accordance with the provisions of Article 4.

However, the Regulation provides that if the transaction value of the imported goods proves to be inappropriate for the determination of the customs value, five other methods may be used instead, in the following order:

1. The transaction value of identical goods (Article 5);
2. the transaction value of similar goods (Article 6);
3. the deductive method (Article 8);
4. the computed value method (Article 9);
5. the method of last resort (Article 10).

At the request of the declarant and subject to acceptance by the Customs Authority, the order of application of the deductive method (Article 8) and the computed value method (Article 9) will be reversed.

II. ADDITIONAL MEASURES

While awaiting the determination of more appropriate procedures for certain situations as part of the implementation of the transaction value method, the following temporary additional measures have been introduced:

1. The customs clearance of used vehicles will be carried out on the basis of the Argus value. In particular, the provisions of circular No. 84 of 27 August 1970 will remain in force.

2. Computer software (decision A.4 of 24 September 1984 of the GATT) will be valued on importation solely on the basis of the value of their carrier medium, increased by the transport and insurance costs.

Consequently, the cost of the data or instructions contained on the software is excluded from the customs value.

3. The pre-shipment inspection companies will continue their activities under the respective agreements that they have with the State of Côte d'Ivoire.

However, they must henceforth assess commercial operations, in particular the declared values, in accordance with the spirit and methods of the WTO Agreement, as incorporated into the above-mentioned WAEMU regulation.

4. In the event of a dispute concerning the determination of customs value, the declarant may bring the matter before the Director-General of Customs by means of an administrative appeal, prior to any referral to the judicial authorities.

5. If, in the course of determining the customs value of imported goods it should become necessary to defer the definitive determination of such value, the importer may withdraw them from customs on condition of providing the customs authorities with a guarantee in the form of bank security or deposit covering the amount of the duties and taxes which might finally be levied on the goods.

This circular will enter into force as from its date and signature, and any problems of implementation should be brought to my attention as a matter of urgency.
