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Committee on Customs Valuation

Original: French

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

BENIN

The following submission, dated 14 May 2021, is being circulated at the request of the delegation of Benin.

On behalf of the Beninese authorities, I have the honour to inform you that Benin ratified the Agreement on the Implementation of Article VII of the GATT 1994 (Agreement on Customs Valuation) on 22 February 1996.

This Agreement was effectively implemented on 1 January 2000. The internalization of the Agreement was carried out by means of the following legal arrangements¹:

- Regulation No. 05/1999/CM/UEMOA of 6 August 1999 on customs valuation, and the Interpretative Notes attached to this Regulation (Annexes 1 and 2);
- Articles 13 to 24 of Section III of Law No. 2014-20 of 12 September 2014 establishing the Customs Code in the Republic of Benin (Annex 3).

¹ In French only.

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