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Committee on Customs Valuation

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

EUROPEAN UNION

The following submission, dated 24 June 2020, is being circulated at the request of the delegation of the European Union¹.

Pursuant to Article 22.2 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, the European Union is pleased to notify the changes brought by the entry into application of the Union Customs Code as of 1 May 2016 regarding custom valuation.

The rules set out in the WTO Customs Valuation Agreement have been transposed into the directly applicable EU customs legislation as follows:

1. [Union Customs Code](#) (Regulation (EU) No. 952/2013), Articles 69 to 76;
2. [Commission Implementing Regulation](#) (EU) No. 2015/2447, Articles 127 to 146, Article 347 and Annexes 23-01 and 23-02;
3. [Commission Delegated Regulation](#) (EU) No. 2015/2446, Article 71; and
4. [Commission Delegated Regulation](#) (EU) No. 2016/341, Article 6.

Further information is available at the following address:

- https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/customs-valuation_en.

¹ Previous versions of this legislation (see G/VAL/N/1/EEC/1/Rev.1) were submitted by the European Communities, which was replaced and succeeded by the European Union as of 1 December 2009.