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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**

Togo

The following communication, dated 12 September 2019, is being circulated at the request of the delegation of Togo.

In accordance with the Decision of the Committee on Customs Valuation of 12 May 1995, I have the honour of notifying the Committee on Customs Valuation of the legislation of Togo concerning customs valuation. This legislation is contained in the following documents, copies of which are attached hereto¹:

- Regulations on customs valuation in member countries of the West African Economic and Monetary Union (WAEMU), of which Togo is a member, and the Annex containing interpretative notes thereto; and
- Section 5 of the National Customs Code concerning the customs value of goods. Transaction value is used for customs valuation in Togo in accordance with Law No. 2018-007 of 25 June 2018 on the National Customs Code, Articles 19 to 23 of which establish the procedures for the application of transaction value, including those for the application of alternative methods.

¹ In French only.

PP 3-20 Offset (PDF files attached)