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Committee on Customs Valuation

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**INFORMATION ON IMPLEMENTATION AND  
ADMINISTRATION OF THE AGREEMENT ON CUSTOMS VALUATION;  
NOTIFICATION UNDER THE DECISIONS A.3 AND A.4 CONCERNING THE  
INTERPRETATION OF THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE  
GENERAL AGREEMENT ON TARIFFS AND TRADE 1994**

**COMMUNICATION FROM MACAO, CHINA**

The following submission, dated 18 March 2013, is being circulated at the request of the Delegation of Macao, China.

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Pursuant to the Decisions by the Committee on Customs Valuation on the Checklist of Issues, the Treatment of Interest Charges in Customs Value of Imported Goods, and the Valuation of Carrier Media Bearing Software for Data Processing Equipment, the Government of the Macao SAR has the honour to notify the Committee on Customs Valuation that Macao, China is a free port. No customs duties or any other customs fees on imports are levied, and no laws, regulations or administrative procedures exist for valuing goods for customs purposes. Therefore, the response to the checklist of issues, the provision of the implementation date of the Decision on the Treatment of Interest, and the practice used for valuing Carrier Media Bearing Software are not applicable to Macao, China.

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