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Committee on Customs Valuation

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**NOTIFICATION UNDER DECISION A.4 CONCERNING THE INTERPRETATION
OF THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF
THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994**

NOTIFICATION OF VALUATION OF CARRIER MEDIA

COLOMBIA

Revision

The following communication, dated 19 April 2021, is being circulated at the request of the delegation of Colombia.

With reference to the Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment, the Government of Colombia hereby notifies Article 353 of Resolution No. 000046 of 2019 (see Annex).

ARTICLE 353

**IMPORTED CARRIER MEDIA BEARING
SOFTWARE FOR DATA PROCESSING**

The customs value of carrier media bearing data and instructions (software) for data processing equipment shall be calculated on the basis of the cost or value of the carrier medium, provided it is differentiated from the cost or value of the data or instructions (software) in the commercial invoice.

For this purpose, the concept of "carrier medium" does not include integrated circuits, semiconductors or similar devices or articles containing such circuits or devices. The term "data and instructions" does not include sound, film or video recordings.

For the addition of the delivery costs referred to in Article 8.2 of the WTO Valuation Agreement, the prices actually paid according to transport and insurance documents shall be used, without prejudice to the provisions of Article 31.2 of the Community Regulation adopted by Andean Resolution No. 1684 of 2014.
