



11 May 2015

(15-2470)

Page: 1/2

Committee on Customs Valuation

Original: English

**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**

SRI LANKA

The following communication, dated 5 May 2015, is being circulated at the request of the delegation of Sri Lanka.

\_\_\_\_\_

With reference to the Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment, the Government of Sri Lanka has the honour to notify the Committee that the date of application of the said Decision by Sri Lanka is 4 May 2012. The relevant gazette notification, No: 1756/30 dated 4 May 2012, issued in this regard is annexed hereto.

\_\_\_\_\_

**PART I: SECTION (I) — GENERAL**

**Government Notification**

**CUSTOMS NOTIFICATION**

**Regulations under Section 101 (Chapter 235) of the Customs Ordinance**

**VALUATION OF CARRIER MEDIA BEARING SOFTWARE FOR DATA PROCESSING  
EQUIPMENT**

1. BY virtue of the powers vested in me by Section 101 (1) (h) of the Customs Ordinance (Chapter 235), I, Mahinda Rajapaksa, Minister of Finance and Planning, being satisfied that it would also be consistent with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, do hereby notify that herein after, in determining the customs value of imported carrier media bearing data or instructions (software), only the cost of the carrier media itself shall be taken into account. The customs value shall not, therefore, include the cost or value of the data or instructions (software), provided that this is distinguished from the cost or the value of the carrier medium.
2. For the purpose of this notification, the expression "carrier medium" shall not be taken to include integrated circuits, semi-conductors and similar devices or articles incorporating such circuits or devices; the expression "data or instructions" shall not be taken to include sound, cinematic or video recordings.
3. These regulations may be cited as Customs Valuation Regulation No. 02 of 2012 and shall come into operation on 4 May 2012.

MAHINDA RAJAPAKSA,  
Minister of Finance and Planning.

Ministry of Finance and Planning,  
Colombo 01,  
18th April 2012.

05-520

---