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## **Committee on Customs Valuation**

Original: English

## NOTIFICATION UNDER DECISION A.3 CONCERNING THE INTERPRETATION OF THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994

## NOTIFICATION OF THE TREATMENT OF INTEREST CHARGES

## Malawi

The following communication, dated 17 March 2017, is being circulated at the request of the delegation of the Malawi.

With reference to the Decision of the Committee on Customs Valuation on the treatment of Interest Charges in the Customs Value of Imported Goods, the Republic of Malawi hereby notifies the Committee on Customs Valuation that the decision in question has been applied since the  $31^{\rm st}$  of December 2014. The relevant Customs and Excise Act (42:01)  $(2014)^{\rm 1}$  does not list interest charges on loans used to buy foreign goods as a component of the value of imported goods.

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<sup>&</sup>lt;sup>1</sup> Please see document G/VAL/N/1/MWI/2.