



Committee on Customs Valuation

**STATUS OF NOTIFICATIONS OF NATIONAL LEGISLATION ON CUSTOMS
VALUATION AND RESPONSE TO THE CHECKLIST OF ISSUES**

NOTE BY THE SECRETARIAT¹

Revision

1. Paragraph 2 of Article 22 of the Agreement on Customs Valuation (the Agreement) provides that Members shall inform the Committee of any changes in its laws and regulations relevant to the Agreement and in the administration of such laws and regulations. In addition, Paragraph i) of the "Decision on Notification and circulation of national legislation in accordance with Article 22 of the Agreement"² requires Members to submit the complete texts of their national legislation (laws, regulations, etc.) on customs valuation in one of the three official WTO languages. Finally, the Committee on Customs Valuation agreed that Members should respond in writing to the points contained in the checklist of issues.³
2. At its meeting of 25 October 2012⁴, the Committee on Customs Valuation agreed that the status of the notifications mentioned in paragraph 1 above, which was previously summarized as annexes to the Annual Review of the Agreement and Report to the Council for Trade in Goods, should be merged into a separate document. Annex 1 to this document provides an overview of Members' notifications, with respect of national legislation on customs valuation and replies to the checklist of issues, as of 17 May 2021.
3. At its meeting of 7 October 2015⁵, the Chairperson of the Committee on Customs Valuation requested the Secretariat to compile a list of documents which contain the questions and answers submitted on each national legislation. Annex 2 to this document provides this information.

¹ This document has been prepared under the Secretariat's own responsibility and is without prejudice to the positions of Members or to their rights and obligations under the WTO.

² Section B.2 of document G/VAL/5. Paragraph iii) of the same Decision provides that for WTO Members who were signatories of the Tokyo Round Code on Customs Valuation, and whose legislation had already been examined, a communication from those Members could be sent to the WTO Secretariat indicating that legislation notified under the Tokyo Round Customs Valuation Agreement remained valid under the WTO Customs Valuation Agreement with a specific reference to the document containing the legislation. See column 2 of the Annex.

³ Section B.3 and Annex of document G/VAL/5.

⁴ G/VAL/M/54, paragraphs 8.3 and 8.4.

⁵ G/VAL/M/61, paragraph 1.88.

ANNEX 1¹

Member	Members whose legislation had already been examined by the Tokyo Round Committee and which remained valid under the WTO Committee (G/VAL/M/1, paras.34-35)	National Legislation		Replies to the checklist of issues	
		Document symbol	Date	Document Symbol	Date
Afghanistan		G/VAL/N/1/AFG/1	11/12/2020		
Albania		G/VAL/N/1/ALB/1	09/07/2001	G/VAL/N/2/ALB/1	26/11/2007
Angola					
Antigua and Barbuda					
Argentina	G/VAL/N/1/ARG/1	G/VAL/N/1/ARG/1	06/11/1996	VAL/2/Rev.2/Add.4	09/11/1987
Armenia		G/VAL/N/1/ARM/1	06/08/2003	G/VAL/N/2/ARM/1	06/08/2003
Australia	G/VAL/N/1/AUS/1	G/VAL/N/1/AUS/1 G/VAL/N/1/AUS/2	28/08/1995 19/12/2002	VAL/2/Rev.1/Add.12 +Suppl.1	12/04/1983
Bahrain, Kingdom of		G/VAL/N/1/BHR/1 G/VAL/N/1/BHR/2	06/05/2009 15/10/2012	G/VAL/N/2/BHR/1	17/03/2008
Bangladesh					
Barbados					
Belize		G/VAL/N/1/BLZ/1	29/05/2008	G/VAL/N/2/BLZ/1	26/05/2008
Benin					
Bolivia, Plurinational State of		G/VAL/N/1/BOL/1	30/09/2002		
Botswana		VAL/1/Add.16	28/03/1985		
Brazil	G/VAL/N/1/BRA/1	G/VAL/N/1/BRA/1 G/VAL/N/1/BRA/2 G/VAL/N/1/BRA/3	21/10/1996 30/11/1998 14/03/2000	VAL/2/Rev.2/Add.3	11/05/1987
Brunei Darussalam		G/VAL/N/1/BRN/1	26/10/2001	G/VAL/N/2/BRN/1	27/06/2002
Burkina Faso		G/VAL/N/1/BFA/1	30/10/2002		
Burundi		G/VAL/N/1/BDI/1	03/10/2019		
Cabo Verde		G/VAL/N/1/CPV/1 G/VAL/N/1/CPV/2	17/07/2012 06/07/2015		
Cambodia		G/VAL/N/1/KHM/1	12/03/2010	G/VAL/N/2/KHM/1	24/10/2011
Cameroon					
Canada	G/VAL/N/1/CAN/1	G/VAL/N/1/CAN/1 G/VAL/N/1/CAN/2	29/01/1996 14/11/1997	G/VAL/N/2/CAN/1	01/06/1999
Central African Rep.					

¹ Document symbols beginning with "VAL" are GATT documents issued under the Tokyo Round Committee on Customs Valuation. The table reflects the situation as of the date of circulation of this report.

Member	Members whose legislation had already been examined by the Tokyo Round Committee and which remained valid under the WTO Committee (G/VAL/M/1, paras.34-35)	National Legislation		Replies to the checklist of issues	
		Document symbol	Date	Document Symbol	Date
Chad					
Chile		G/VAL/N/1/CHL/1 G/VAL/N/1/CHL/2	24/11/2003 25/02/2014	G/VAL/N/2/CHL/1	25/02/2014
China		G/VAL/N/1/CHN/1 G/VAL/N/1/CHN/2 G/VAL/N/1/CHN/3 G/VAL/N/1/CHN/4 G/VAL/N/1/CHN/5 G/VAL/N/1/CHN/6	05/07/2002 16/06/2003 24/09/2003 07/06/2004 11/04/2008 12/04/2018	G/VAL/N/2/CHN/1	05/07/2002
Colombia		G/VAL/N/1/COL/1 G/VAL/N/1/COL/2 G/VAL/N/1/COL/3 G/VAL/N/1/COL/4	23/01/2001 07/10/2014 19/11/2014 05/05/2021	G/VAL/N/2/COL/1 G/VAL/N/2/COL/2 G/VAL/N/2/COL/3	24/01/2001 19/11/2014 05/05/2021
Congo					
Costa Rica		G/VAL/N/1/CRI/1 G/VAL/N/1/CRI/2 G/VAL/N/1/CRI/3	27/09/2000 14/07/2011 01/11/2013	G/VAL/N/2/CRI/1	28/09/2001
Côte d'Ivoire		G/VAL/N/1/CIV/1	28/06/2002		
Cuba		G/VAL/N/1/CUB/1	25/04/2001	G/VAL/N/2/CUB/1	18/07/2002
Dem. Rep. of Congo					
Djibouti					
Dominica		G/VAL/N/1/DMA/1	12/09/2001		
Dominican Republic		G/VAL/N/1/DOM/1 G/VAL/N/1/DOM/2	10/07/2001 16/10/2019	G/VAL/N/2/DOM/1	20/12/2019
Ecuador		G/VAL/N/1/ECU/1 G/VAL/N/1/ECU/2 G/VAL/N/1/ECU/2/Rev.1 G/VAL/N/1/ECU/3	28/08/1995 06/11/1995 01/03/1996 19/02/2013	G/VAL/N/2/ECU/1	01/11/2011
Egypt		G/VAL/N/1/EGY/1	27/04/2007	G/VAL/N/2/EGY/1	26/04/2007
El Salvador					
Eswatini		G/VAL/N/1/SWZ/1	25/04/2007	G/VAL/N/2/SWZ/1	07/06/2001
European Union	G/VAL/N/1/EEC/1	G/VAL/N/1/EEC/1 G/VAL/N/1/EEC/1/Rev.1 G/VAL/N/1/EU/1	17/11/1995 06/12/1995 30/06/2020	VAL/2/Rev.1/Add.6 +Suppl.1	29/10/1981

Member	Members whose legislation had already been examined by the Tokyo Round Committee and which remained valid under the WTO Committee (G/VAL/M/1, paras.34-35)	National Legislation		Replies to the checklist of issues	
		Document symbol	Date	Document Symbol	Date
Fiji		G/VAL/N/1/FJI/1 G/VAL/N/1/FJI/2	02/04/1997 01/04/1998	G/VAL/N/2/FJI/1	02/04/1997
Gabon		G/VAL/N/1/GAB/1	15/10/1999		
The Gambia ²		G/VAL/N/1/GMB/1 G/VAL/N/1/GMB/1/Add.1	11/04/2014 10/09/2019	G/VAL/N/2/GMB/1	04/09/2019
Georgia		G/VAL/N/1/GEO/1	22/04/2002		
Ghana					
Grenada					
Guatemala		G/VAL/N/1/GTM/1	30/09/2005		
Guinea		G/VAL/N/1/GIN/1	22/12/2014		
Guinea-Bissau					
Guyana					
Haiti					
Honduras		G/VAL/N/1/HND/1	06/11/2014	G/VAL/N/2/HND/1	06/11/2014
Hong Kong, China	G/VAL/N/1/HKG/1	G/VAL/N/1/HKG/1	31/01/1996		Not applicable
Iceland		G/VAL/N/1/ISL/1	20/10/1997	G/VAL/N/2/ISL/1	16/04/1999
India	G/VAL/N/1/IND/1	G/VAL/N/1/IND/1 G/VAL/N/1/IND/2 G/VAL/N/1/IND/3 G/VAL/N/1/IND/4	15/01/1996 29/03/1996 15/07/2002 21/02/2019	G/VAL/N/2/IND/1 G/VAL/N/2/IND/1/Corr .1 G/VAL/N/2/IND/2	15/07/2002 22/07/2002 21/02/2019
Indonesia		G/VAL/N/1/IDN/1	27/09/2001		
Israel		G/VAL/N/1/ISR/1 G/VAL/N/1/ISR/1/Corr.1	12/05/1998 25/06/1999	G/VAL/N/2/ISR/1	11/12/2020
Jamaica		G/VAL/N/1/JAM/1	09/04/2001	G/VAL/N/2/JAM/1	06/04/2001
Japan	G/VAL/N/1/JPN/1	G/VAL/N/1/JPN/1 G/VAL/N/1/JPN/2	22/11/1995 20/09/2013	VAL/2/Rev.1/Add.8 G/VAL/N/2/JPN/1 G/VAL/N/2/JPN/2	04/11/1981 09/05/2000 18/09/2013
Jordan		G/VAL/N/1/JOR/1	02/10/2000	G/VAL/N/2/JOR/1	16/08/2000
Kazakhstan		G/VAL/N/1/KAZ/1 G/VAL/N/1/KAZ/2	07/06/2017 12/09/2019	G/VAL/N/2/KAZ/1	07/10/2016
Kenya		G/VAL/N/1/KEN/1	21/01/2002	G/VAL/N/2/KEN/1	21/01/2002
Korea, Republic of	G/VAL/N/1/KOR/1	G/VAL/N/1/KOR/1 G/VAL/N/1/KOR/2	28/09/1995 27/04/2001	VAL/2/Rev.2/Add.1	21/04/1986

² See also document G/VAL/N/4/GMB/1 in which The Gambia notified the following: "The Gambia had delayed the application of this Agreement since 1996 and in 2010 The Gambia had brought its laws, regulations and administrative procedures with the provisions of this Agreement".

Member	Members whose legislation had already been examined by the Tokyo Round Committee and which remained valid under the WTO Committee (G/VAL/M/1, paras.34-35)	National Legislation		Replies to the checklist of issues	
		Document symbol	Date	Document Symbol	Date
Kuwait, the State of		G/VAL/N/1/KWT/1	14/12/2007		
Kyrgyz Republic		G/VAL/N/1/KGZ/1	03/11/2000	G/VAL/N/2/KGZ/1	15/03/2000
		G/VAL/N/1/KGZ/2	24/09/2019		
Lao, People's Democratic Republic		G/VAL/N/1/LAO/1	10/07/2013		
		G/VAL/N/1/LAO/1/Add.1	02/08/2013		
Lesotho		VAL/1/Add.21	28/11/1986	VAL/2/Rev.2/Add.2	02/12/1986
		G/VAL/N/1/LSO/1	18/10/2013		
Liberia					
Liechtenstein		G/VAL/N/1/LIE/1	06/11/1996		Not Applicable
Macao, China		G/VAL/N/1/MAC/1	09/05/1996	G/VAL/N/2/MAC/1	22/04/2013
		G/VAL/N/1/MAC/2	22/04/2013		
Madagascar		G/VAL/N/1/MDG/1	09/04/2001		
Malawi	G/VAL/N/1/MWI/1	G/VAL/N/1/MWI/1	07/04/1998	G/VAL/N/2/MWI/1	03/07/2017
		G/VAL/N/1/MWI/2	04/05/2017		
Malaysia		G/VAL/N/1/MYS/1	08/06/2001	G/VAL/N/2/MYS/1	08/06/2001
Maldives					
Mali		G/VAL/N/1/MLI/1	04/03/2013		
Mauritania					
Mauritius		G/VAL/N/1/MUS/1	27/09/2001	G/VAL/N/2/MUS/1	26/09/2001
Mexico		G/VAL/N/1/MEX/1	02/07/2004	VAL/2/Rev.2/Add.8	13/02/1995
		G/VAL/N/1/MEX/1/Rev.1	19/08/2004	G/VAL/N/2/MEX/1	02/07/2004
				G/VAL/N/2/MEX/1/Corr.1	19/08/2004
Moldova, Rep. of		G/VAL/N/1/MDA/1	01/02/2002	G/VAL/N/2/MDA/1	01/02/2002
		G/VAL/N/1/MDA/2	07/11/2013		
		G/VAL/N/1/MDA/3	01/05/2014		
Mongolia		G/VAL/N/1/MNG/1	01/03/2021		
Montenegro		G/VAL/N/1/MNE/1	15/12/2014	G/VAL/N/2/MNE/1	22/12/2014
Morocco		G/VAL/N/1/MAR/1	12/11/1998	G/VAL/N/2/MAR/1	19/11/1998
		G/VAL/N/1/MAR/1/Rev.1	24/03/1999		
		G/VAL/N/1/MAR/1/Rev.1/Corr.1	01/04/1999		
		G/VAL/N/1/MAR/2	17/02/2003		
Mozambique		G/VAL/N/1/MOZ/1	04/07/2005		
Myanmar		G/VAL/N/1/MMR/1	14/03/2019	G/VAL/N/2/MMR/1	21/10/2019
Namibia		G/VAL/N/1/NAM/1	28/07/1999	G/VAL/N/2/NAM/1	11/12/2020

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		Document symbol	Date	Document Symbol	Date
Nepal		G/VAL/N/1/NPL/1	30/06/2015		
New Zealand	G/VAL/N/1/NZL/1	G/VAL/N/1/NZL/1	28/08/1995	VAL/2/Rev.1/Add.10	02/12/1986
Nicaragua		G/VAL/N/1/NIC/1	12/10/2012	G/VAL/N/2/NIC/1 G/VAL/N/2/NIC/2	12/10/2012 04/08/2017
Niger		G/VAL/N/1/NER/1	04/10/2019		
Nigeria		G/VAL/N/1/NGA/1	05/09/2008	G/VAL/N/2/NGA/1	03/09/2008
North Macedonia		G/VAL/N/1/MKD/1	06/11/2006	G/VAL/N/2/MKD/1	16/02/2005
Norway	G/VAL/N/1/NOR/1	G/VAL/N/1/NOR/1 G/VAL/N/1/NOR/2	31/01/1996 18/05/2009	VAL/2/Rev.1/Add.7	12/10/1982
Oman		G/VAL/N/1/OMN/1 G/VAL/N/1/OMN/2	25/01/2001 08/09/2008	G/VAL/N/2/OMN/1	08/09/2008
Pakistan		G/VAL/N/1/PAK/1	15/05/2001		
Panama		G/VAL/N/1/PAN/1	08/10/1998	G/VAL/N/2/PAN/1	08/10/1998
Papua New Guinea					
Paraguay		G/VAL/N/1/PRY/1	21/09/2004	G/VAL/N/2/PRY/1	11/05/2021
Peru		G/VAL/N/1/PER/1 G/VAL/N/1/PER/2 G/VAL/N/1/PER/3 G/VAL/N/1/PER/4	25/10/2001 16/02/2004 23/05/2005 02/11/2010	G/VAL/N/2/PER/1	03/11/2010
Philippines		G/VAL/N/1/PHL/1	05/10/2001	G/VAL/N/2/PHL/1	23/08/2004
Qatar		G/VAL/N/1/QAT/1	01/06/2005	G/VAL/N/2/QAT/1	24/10/2005
Russian Federation		G/VAL/N/1/RUS/1 G/VAL/N/1/RUS/2 G/VAL/N/1/RUS/3 G/VAL/N/1/RUS/2/Add.1 G/VAL/N/1/RUS/3/Add.1 G/VAL/N/1/RUS/1/Add.1 G/VAL/N/1/RUS/4 G/VAL/N/1/RUS/4/Add.1 G/VAL/N/1/RUS/5	17/10/2012 28/04/2014 13/10/2014 03/12/2014 03/12/2014 02/11/2015 23/05/2019 14/06/2019 16/10/2019	G/VAL/N/2/RUS/1 G/VAL/N/2/RUS/2	02/10/2012 23/05/2019
Rwanda		G/VAL/N/1/RWA/1	29/02/2012	G/VAL/N/2/RWA/1	29/02/2012
Saint Kitts and Nevis		G/VAL/N/1/KNA/1	25/02/2021		
Saint Lucia					
Saint Vincent & the Grenadines		G/VAL/N/1/VCT/1	03/04/2009	G/VAL/N/2/VCT/1	29/01/2009
Samoa					

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		Document symbol	Date	Document Symbol	Date
Saudi Arabia, Kingdom of		G/VAL/N/1/SAU/1	06/02/2007	G/VAL/N/2/SAU/1	08/01/2007
Senegal		G/VAL/N/1/SEN/1	27/09/2001		
Seychelles					
Sierra Leone					
Singapore		G/VAL/N/1/SGP/1	13/10/1997	G/VAL/N/2/SGP/1	10/10/1997
Solomon Islands		G/VAL/N/1/SLB/1	13/10/2016		
		G/VAL/N/1/SLB/1/Add.1	14/10/2020		
South Africa		G/VAL/N/1/ZAF	30/08/1996	VAL/2/Rev.1/Add.13	06/04/1984
		G/VAL/N/1/ZAF/1	20/11/2014	G/VAL/N/2/ZAF/1	22/12/2014
		G/VAL/N/1/ZAF/2	15/01/2015		
Sri Lanka		G/VAL/N/1/LKA/1	11/05/2015	G/VAL/N/2/LKA/1	11/05/2015
		G/VAL/N/1/LKA/1/Corr.1	20/05/2015		
Suriname		G/VAL/N/1/SUR/1	27/01/1999		
Switzerland	G/VAL/N/1/CHE/1	G/VAL/N/1/CHE/1	28/08/1995		Not applicable
Chinese Taipei		G/VAL/N/1/TPKM/1	01/07/2002	G/VAL/N/2/TPKM/1	13/06/2002
				G/VAL/N/2/TPKM/2	12/09/2002
Tajikistan					
Tanzania		G/VAL/N/1/TZA/1	14/11/2006	G/VAL/N/2/TZA/1	03/04/2004
Thailand		G/VAL/N/1/THA/1	23/07/2003	G/VAL/N/2/THA/1	06/10/2003
Togo		G/VAL/N/1/TGO/1	16/09/2019		
Tonga		G/VAL/N/1/TON/1	09/09/2020	G/VAL/N/2/TON/1	01/04/2021
Trinidad and Tobago		G/VAL/N/1/TTO/1	12/11/1998	G/VAL/N/2/TTO/1	12/11/1998
Tunisia		G/VAL/N/1/TUN/1	25/04/2002		
		G/VAL/N/1/TUN/2	28/04/2009		
		G/VAL/N/1/TUN/2/Rev.1	18/05/2009		
		G/VAL/N/1/TUN/3	12/05/2011		
Turkey	G/VAL/N/1/TUR/1	G/VAL/N/1/TUR/1	31/10/1995	G/VAL/N/2/TUR/1	25/04/2001
		G/VAL/N/1/TUR/2	18/05/2000		
Uganda		G/VAL/N/1/UGA/1	07/10/2005		
Ukraine		G/VAL/N/1/UKR/1	18/06/2008	G/VAL/N/2/UKR/1	29/05/2008
		G/VAL/N/1/UKR/2	10/08/2012		
United Arab Emirates					
United Kingdom		G/VAL/N/1/GBR/1	12/01/2021	G/VAL/N/2/GBR/1	12/01/2021
United States of America	G/VAL/N/1/USA/1	G/VAL/N/1/USA/1	01/04/1996	VAL/2/Rev.1/Add.1	16/07/1981

Member	Members whose legislation had already been examined by the Tokyo Round Committee and which remained valid under the WTO Committee (G/VAL/M/1, paras.34-35)	National Legislation		Replies to the checklist of issues	
		Document symbol	Date	Document Symbol	Date
Uruguay		G/VAL/N/1/URY/1 G/VAL/N/1/URY/2	19/01/2001 05/11/2012	G/VAL/N/2/URY/1	19/04/2001
Vanuatu		G/VAL/N/1/VUT/1	18/12/2019		
Venezuela, Bol. Rep. of		G/VAL/N/1/VEN/1	22/01/2002	G/VAL/N/2/VEN/1	21/01/2002
Viet Nam					
Yemen					
Zambia		G/VAL/N/1/ZMB/1	05/10/2000		
Zimbabwe	G/VAL/N/1/ZWE/1	G/VAL/N/1/ZWE/1	28/09/1995	VAL/2/Rev.2/Add.5	11/04/1988

ANNEX 2

LIST OF QUESTIONS AND REPLIES IN THE G/VAL/W/ SERIES

Member	Document Symbol	Date	Title
Albania	G/VAL/W/176	27 April 2009	Questions from Canada to Albania, Belize, and Nigeria
	G/VAL/W/178	29 May 2009	Response from Albania to Canada
Armenia	G/VAL/W/128	8 October 2003	Questions from the United States to Armenia, India, and Thailand
	G/VAL/W/146	7 April 2005	Response from Armenia to the United States
	G/VAL/W/208	20 October 2011	Questions from the United States Armenia
	G/VAL/W/213	20 March 2012	Response from Armenia to the United States
	G/VAL/W/214	7 June 2012	Questions from Canada to Armenia
	G/VAL/W/316	20 November 2018	Response from Armenia to Canada
Bahrain, Kingdom of	G/VAL/W/181	10 June 2009	Questions from the United States to Bahrain, St. Vincent and the Grenadines, and Thailand
	G/VAL/W/191	5 May 2010	Response from Bahrain to the United States
	G/VAL/W/201	3 February 2011	Follow-up questions from the United States to Bahrain and Cambodia
	G/VAL/W/217	15 October 2012	Response from Bahrain to the United States
	G/VAL/W/223	3 May 2013	Questions from the United States to Bahrain
	G/VAL/W/308	2 November 2017	Response from Bahrain to the United States
	G/VAL/W/310	23 April 2018	Questions from the United States to Bahrain
	G/VAL/W/317 ¹	29 November 2018	Questions from Canada to Bahrain
	G/VAL/W/349	30 October 2019	Responses from Bahrain to the United States
	G/VAL/W/350	30 October 2019	Response from Bahrain to Canada
	Belize	G/VAL/W/175	27 January 2009
G/VAL/W/176		27 April 2009	Questions from Canada to Albania, Belize, and Nigeria
G/VAL/W/183		4 September 2009	Response from Belize to Canada
G/VAL/W/188		11 November 2009	Questions from the United States to Belize, Egypt, Norway, Tunisia and Ukraine
G/VAL/W/272		22 September 2015	Questions from the United States to Belize
G/VAL/W/272/Corr.1		28 September 2015	Questions from the United States to Belize
G/VAL/W/326		2 April 2019	Response from Belize to the United States
G/VAL/W/330	17 May 2019	Follow-up questions from the United States to Belize	
Brazil	G/VAL/W/35	9 July 1999	Questions from Costa Rica to Brazil
Burundi	G/VAL/W/361	30 June 2020	Questions from the United States to Burundi
Cabo Verde	G/VAL/W/224	6 May 2013	Questions from the United States to Cabo Verde
	G/VAL/W/239	4 October 2013	Response from Cabo Verde to the United States
	G/VAL/W/244	2 May 2014	Follow-up questions from the United States
	G/VAL/W/263	2 June 2015	Response from Cabo Verde to the United States
	G/VAL/W/270	22 September 2015	Questions from the United States to Cabo Verde
	G/VAL/W/295	31 October 2016	Response from Cabo Verde to the United States

¹ This document was subsequently re-issued as G/VAL/W/323.

Member	Document Symbol	Date	Title
Cambodia	G/VAL/W/193	21 May 2010	Questions from the United States to Cambodia
	G/VAL/W/195	27 September 2010	Response from Cambodia to the United States
	G/VAL/W/201	3 February 2011	Follow-up questions from the United States to Bahrain and Cambodia
	G/VAL/W/209	24 October 2011	Response from Cambodia to the United States
	G/VAL/W/216	11 June 2012	Questions from the United States to Cambodia
	G/VAL/W/222	4 March 2013	Response from Cambodia to the United States
China	G/VAL/W/127	3 October 2003	Questions from the United States to China
	G/VAL/W/134	22 March 2004	Questions from the United States to China
	G/VAL/W/137	14 October 2004	Questions from the United States to China
	G/VAL/W/141	25 October 2004	Response from China to the United States
	G/VAL/W/145	4 April 2005	Follow-up questions from the United States to China
	G/VAL/W/147	7 April 2005	Response from China to the United States
	G/VAL/W/168	23 May 2008	Questions from the United States to China
	G/VAL/W/184	15 October 2009	Response from China to the United States
	G/VAL/W/192	21 May 2010	Follow-up questions from the United States to China
	G/VAL/W/198	4 November 2010	Response from China to the United States
	G/VAL/W/205	19 October 2011	Follow-up questions from the United States to China
	G/VAL/W/243	24 April 2014	Response from China to the United States
	G/VAL/W/315	12 November 2018	Questions from the United States to China
	G/VAL/W/318 ²	29 November 2018	Questions from Canada to China
	G/VAL/W/327	1 May 2019	Response from China to the United States
	G/VAL/W/331	22 May 2019	Responses from China to Canada
	G/VAL/W/332	22 May 2019	Follow-up questions from the United States to China
	G/VAL/W/347	23 October 2019	Responses from China to the United States
	G/VAL/W/353	30 June 2020	Questions from the United States to China (PSI)
	G/VAL/W/369	9 December 2020	Responses from China to the United States (PSI)
Colombia	G/VAL/W/258	18 May 2015	Questions from the United States to Colombia
	G/VAL/W/258/Rev.1	3 June 2015	Questions from the United States to Colombia
	G/VAL/W/276	1 October 2015	Questions from the United States to Colombia
	G/VAL/W/290	26 April 2016	Questions from Canada and Honduras to Colombia
	G/VAL/W/296	3 November 2016	Response from Colombia to Canada and Honduras
Costa Rica	G/VAL/W/211	8 November 2011	Questions from the United States to Costa Rica
Dominican Republic	G/VAL/W/355	30 June 2020	Questions from the United States to the Dominican Republic
	G/VAL/W/362	2 September 2020	Responses from the Dominican Republic to the United States
Ecuador	G/VAL/W/220	15 October 2012	Questions from the United States to Ecuador
	G/VAL/W/226	24 May 2013	Response by Ecuador to the United States
	G/VAL/W/260	18 May 2015	Questions from the United States to Ecuador
	G/VAL/W/277	6 October 2015	Response from Ecuador to the United States

² This document was subsequently re-issued as G/VAL/W/324.

Member	Document Symbol	Date	Title
Egypt	G/VAL/W/166	13 November 2007	Questions from the United States to Egypt
	G/VAL/W/169	17 June 2008	Response from Egypt to the United States and Canada
	G/VAL/W/175	27 January 2009	Questions from the United States to Egypt
	G/VAL/W/177	6 May 2009	Response from Egypt to the United States and Canada
	G/VAL/W/188	11 November 2009	Questions from the United States to Belize, Egypt, Norway, Tunisia and Ukraine
	G/VAL/W/189	3 March 2010	Response from Egypt to the United States
	G/VAL/W/299	4 May 2017	Request from the United States to Egypt (PSI)
European Union	G/VAL/W/342	11 October 2019	Question from the United States to Egypt (PSI)
	G/VAL/W/348	29 October 2019	Response from Egypt to the United States (PSI)
	G/VAL/W/66	7 April 2000	Response from the European Union to questions raised by India
The Gambia	G/VAL/W/374	5 May 2021	Questions from the United States to the European Union
	G/VAL/W/245	2 May 2014	Questions from the United States to The Gambia
	G/VAL/W/334	4 September 2019	Responses from The Gambia to the United States
Guinea	G/VAL/W/376	5 May 2021	Questions from the United States to The Gambia
	G/VAL/W/266	22 September 2015	Questions from the United States to Guinea
Honduras	G/VAL/W/268	22 September 2015	Questions from the United States to Honduras
	G/VAL/W/367	9 December 2020	Questions from the United States to Honduras
India	G/VAL/W/8	6 June 1996	Questions from the United States to India
	G/VAL/W/14	1 November 1996	Response from India to the United States
	G/VAL/W/19	27 May 1997	Follow-up questions to India from the United States
	G/VAL/W/23	29 October 1997	Response from India to the United States
	G/VAL/W/104	21 October 2002	Questions from Mexico to India
	G/VAL/W/128	8 October 2003	Questions from the United States to Armenia, India, and Thailand
	G/VAL/W/133	11 March 2004	Response from India to the European Union and the United States
	G/VAL/W/139	14 October 2004	Questions from the United States to India
	G/VAL/W/148	18 April 2005	Follow-up Response from India to the United States
	G/VAL/W/167	13 May 2008	Questions from the United States to India and Indonesia
	G/VAL/W/173	29 October 2008	Response from India to the United States
	G/VAL/W/338	10 October 2019	Questions from the United States to India
	G/VAL/W/339	10 October 2019	Questions from Canada to India
	Indonesia	G/VAL/W/167	13 May 2008
G/VAL/W/180		10 June 2009	Questions from the United States to Indonesia
G/VAL/W/237		18 September 2013	Questions from the United States to Indonesia (PSI)
G/VAL/W/256		31 March 2015	Response to the United States
G/VAL/W/257		31 March 2015	Response to the United States (PSI)
G/VAL/W/257/Corr.1		22 April 2015	Response to the United States (PSI)
G/VAL/W/278		6 October 2015	Follow-up questions from the United States to Indonesia (PSI)
G/VAL/W/309		2 November 2017	Response from Indonesia to the United States (PSI)
G/VAL/W/314		12 November 2018	Questions from the United States to Indonesia (PSI)
G/VAL/W/357		30 June 2020	Questions from the United States to Indonesia (PSI)
Kazakhstan	G/VAL/W/302	19 October 2017	Questions from the United States to Kazakhstan
	G/VAL/W/343	21 October 2019	Questions from the United States to Kazakhstan

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Kyrgyz Republic	G/VAL/W/341	10 October 2019	Questions from the United States to the Kyrgyz Republic
	G/VAL/W/371	5 May 2021	Response from the Kyrgyz Republic to the United States
Malawi	G/VAL/W/303	19 October 2017	Questions from the United States to Malawi
Mali	G/VAL/W/238	24 September 2013	Questions from Canada to Mali
	G/VAL/W/255	19 November 2014	Response from Mali to Canada
	G/VAL/W/262	19 May 2015	Follow-up questions from the United States to Mali
	G/VAL/W/282	17 November 2015	Response from Mali to the United States
	G/VAL/W/283	1 April 2016	Response from Mali to the follow-up questions from the United States
Mexico	G/VAL/W/114	13 November 2002	Questions from Guatemala to Mexico
	G/VAL/W/121	10 June 2003	Response from Mexico to the questions submitted in the Committee on Customs Valuation with regard to the Mechanism of Estimated Prices applied by Mexico
	G/VAL/W/129	8 October 2003	Questions from the United States to Mexico
	G/VAL/W/132	10 March 2004	Response from Mexico to the United States
	G/VAL/W/138	22 October 2004	Questions from the United States to Mexico
	G/VAL/W/153	27 October 2005	Questions from the United States to Mexico
Moldova, Rep. of	G/VAL/W/259	18 May 2015	Questions from the United States to Moldova
	G/VAL/W/285	14 April 2016	Response from Moldova to the United States
Montenegro	G/VAL/W/267	22 September 2015	Questions from the United States to Montenegro
	G/VAL/W/279	7 October 2015	Response from Montenegro to the United States
	G/VAL/W/284	1 April 2016	Response from Montenegro to the United States
Myanmar	G/VAL/W/329	17 April 2019	Questions from the United States to Myanmar
	G/VAL/W/344	21 October 2019	Responses from Myanmar to the United States
Nepal	G/VAL/W/286	14 April 2016	Questions from the United States to Nepal
	G/VAL/W/300	23 May 2017	Response from Nepal to the United States
	G/VAL/W/301	19 October 2017	Follow-up questions from the United States to Nepal
Nicaragua	G/VAL/W/261	18 May 2015	Questions from the United States to Nicaragua
	G/VAL/W/265	26 June 2015	Response from Nicaragua to the United States
	G/VAL/W/273	22 September 2015	Additional questions from the United States to Nicaragua
	G/VAL/W/281	17 November 2015	Response from Nicaragua to the United States
	G/VAL/W/289	15 April 2016	Follow-up questions from the United States to Nicaragua
G/VAL/W/294	27 October 2016	Response from Nicaragua to the United States	
Niger	G/VAL/W/358	30 June 2020	Questions from the United States to Niger
Nigeria	G/VAL/W/175	27 January 2009	Questions from the United States to Belize, Egypt, and Nigeria
	G/VAL/W/176	27 April 2009	Questions from Canada to Albania, Belize, and Nigeria
	G/VAL/W/321	10 January 2019	Response from Nigeria to the United States
	G/VAL/W/322	10 January 2019	Response from Nigeria to Canada
	G/VAL/W/325	28 March 2019	Follow-up questions from Canada to Nigeria
	G/VAL/W/337	10 October 2019	Questions from the United States to Nigeria
	G/VAL/W/351	3 December 2019	Responses from Nigeria to Canada
	G/VAL/W/352	3 December 2019	Responses from Nigeria to the United States
G/VAL/W/356	30 June 2020	Questions from the United States to Nigeria	

Member	Document Symbol	Date	Title
Norway	G/VAL/W/188	11 November 2009	Questions from the United States to Belize, Egypt, Norway, Tunisia and Ukraine
	G/VAL/W/194	22 September 2010	Response from Norway to the United States
Russian Federation	G/VAL/W/287	15 April 2016	Questions from the United States to the Russian Federation
	G/VAL/W/333	29 May 2019	Responses from the Russian Federation to the United States
	G/VAL/W/333/Corr.1	17 June 2019	Responses from the Russian Federation to the United States
	G/VAL/W/333/Corr.2	18 June 2019	Responses from the Russian Federation to the United States
	G/VAL/W/336	10 October 2019	Questions from the United States to the Russian Federation
	G/VAL/W/360	30 June 2020	Questions from the United States to the Russian Federation
Rwanda	G/VAL/W/215	8 June 2012	Questions from the United States to Rwanda
	G/VAL/W/368	9 December 2020	Response from Rwanda to the United States
Saint Lucia	G/VAL/W/354	30 June 2020	Questions from the United States to Saint Lucia (PSI)
Saint Vincent & the Grenadines	G/VAL/W/181	10 June 2009	Questions from the United States to Bahrain, St. Vincent and the Grenadines, and Thailand
	G/VAL/W/250	9 October 2014	Response from St. Vincent and the Grenadines to the United States
Singapore	G/VAL/W/26	4 May 1998	Questions from the European Communities to Singapore
Slovenia	G/VAL/W/9	6 June 1996	Questions from the United States to Slovenia
	G/VAL/W/10	24 July 1996	Response from Slovenia to the United States
Solomon Islands	G/VAL/W/298	4 May 2017	Questions from the United States to the Solomon Islands
	G/VAL/W/366	19 October 2020	Response from the Solomon Islands to the United States
	G/VAL/W/366/Corr.1	20 November 2020	Response from the Solomon Islands to the United States
	G/VAL/W/375	5 May 2021	Questions from the United States to the Solomon Islands
South Africa	G/VAL/W/271	22 September 2015	Questions from the United States to South Africa
	G/VAL/W/280	30 October 2015	Response from South Africa to the United States
Sri Lanka	G/VAL/W/269	22 September 2015	Questions from the United States to Sri Lanka
	G/VAL/W/291	17 May 2016	Response from Sri Lanka to the United States
	G/VAL/W/297	4 May 2017	Follow-up questions from the United States to Sri Lanka
	G/VAL/W/304	19 October 2017	Response from Sri Lanka to the United States
	G/VAL/W/313	12 November 2018	Follow-up questions from the United States to Sri Lanka
	G/VAL/W/320	21 December 2018	Response from Sri Lanka to the United States
	G/VAL/W/328	17 May 2019	Follow-up questions from the United States to Sri Lanka
Tajikistan	G/VAL/W/319	7 December 2018	Questions from Ukraine to Tajikistan

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Thailand	G/VAL/W/128	8 October 2003	Questions from the United States to Armenia, India and Thailand	
	G/VAL/W/130	23 February 2004	Response from Thailand to the United States	
	G/VAL/W/143	1 November 2004	Follow-up questions from the United States to Thailand	
	G/VAL/W/158	9 October 2006	Response from Thailand to the United States	
	G/VAL/W/160	11 June 2007	Questions from the United States and the European Communities regarding Thailand's customs valuation of alcoholic beverages imports	
	G/VAL/W/164	22 October 2007	Questions from the Philippines regarding Thailand's customs valuation of cigarettes imports	
	G/VAL/W/165	13 November 2007	Questions from the United States regarding Thailand's Legislation	
	G/VAL/W/174	29 October 2008	Thailand's response to the United States	
	G/VAL/W/181	10 June 2009	Questions from the United States to Bahrain, St. Vincent and the Grenadines, and Thailand	
	G/VAL/W/190	27 April 2010	Response from Thailand to the United States	
Togo	G/VAL/W/340	15 October 2019	Question from Canada to Togo	
	G/VAL/W/370	11 December 2020	Responses from Togo to Canada	
	G/VAL/W/372	5 May 2021	Questions from the United States to Togo	
Tonga	G/VAL/W/373	5 May 2021	Questions from The United States to Tonga	
Tunisia	G/VAL/W/188	11 November 2009	Questions from the United States to Belize, Egypt, Norway, Tunisia and Ukraine	
	G/VAL/W/202	12 May 2011	Response from Tunisia to the United States	
	G/VAL/W/206	19 October 2011	Follow-up questions from the United States to Tunisia	
	G/VAL/W/228	20 June 2013	Response from Tunisia to the United States	
	G/VAL/W/236	18 September 2013	Follow-up questions from the United States to Tunisia	
	G/VAL/W/246	15 May 2014	Response by Tunisia to the United States	
	G/VAL/W/179	10 June 2009	Questions from the European Communities to Ukraine	
Ukraine	G/VAL/W/182	2 July 2009	Response from Ukraine to the European Communities	
	G/VAL/W/188	11 November 2009	Questions from the United States to Belize, Egypt, Norway, Tunisia and Ukraine	
	G/VAL/W/199	11 November 2010	Questions from Norway to Ukraine	
	G/VAL/W/200	3 February 2011	Response from Ukraine to the United States	
	G/VAL/W/200/Corr.1	8 February 2011	Response from Ukraine to the United States	
	G/VAL/W/207	19 October 2011	Follow-up questions from the United States to Ukraine	
	G/VAL/W/212	8 November 2011	Response from Ukraine to the United States	
	G/VAL/W/221	21 January 2013	Questions from the United States to Ukraine	
	G/VAL/W/230	2 August 2013	Response from Ukraine to the United States	
	G/VAL/W/235	18 September 2013	Follow-up questions from the United States to Ukraine	
	G/VAL/W/247	20 June 2014	Response from Ukraine to the United States	
	G/VAL/W/248	25 September 2014	Response from Ukraine to Norway	
	G/VAL/W/288	18 April 2016	Updated Response from Ukraine to Norway	
	Uruguay	G/VAL/W/264	10 June 2015	Response from Uruguay to the European Union
	Vanuatu	G/VAL/W/359	30 June 2020	Question from the United States to Vanuatu