

24 October 2022

(22-7971) Page: 1/3

Committee on Customs Valuation

INFORMATION ON THE APPLICATION OF THE DECISIONS ON THE TREATMENT OF INTEREST CHARGES IN THE CUSTOMS VALUE OF IMPORTED GOODS AND ON THE VALUATION OF CARRIER MEDIA BEARING SOFTWARE FOR DATA PROCESSING EQUIPMENT

NOTE BY THE SECRETARIAT1

Revision

1. The Decision on the Treatment of Interest Charges in the Customs Value of Imported Goods adopted by the Committee (G/VAL/5) requires each Member to notify the Committee of the date from which it will apply the Decision. The Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment adopted by the Committee (G/VAL/5) requires those Members adopting the practice referred to in paragraph 2 of the Decision to notify the Committee of the date of its application. This document provides the list of notifications received from Members pursuant to these provisions.

	Member	Decision on	Decision on Carrier Media Bearing Software ²	
		Interest Charges ² (date from which applied)	Applying Paragraph 2	Information on Other Practices
1.	Albania	G/VAL/N/3/ALB/1 (8 September 2000)	G/VAL/N/3/ALB/1	
2.	Argentina	VAL/2/Rev.2/Add.4 VAL/1/Add.22 (25 June 1987)		VAL/2/Rev.2/Add.4
3.	Australia	VAL/9 (30 November 1981)		VAL/11
4.	Armenia		G/VAL/N/3/ARM/1	
5.	Bahrain		G/VAL/N/3/BHR/1	
6.	Brazil	G/VAL/N/3/BRA/1 (1 March 1998)	G/VAL/N/3/BRA/1	
7.	Brunei	G/VAL/N/3/BRN/1		G/VAL/N/3/BRN/1
Daru	ıssalam	(Does not apply the Decision)		
8.	Cambodia	G/VAL/N/3/KHM/1 (22 May 2008)		
9.	Canada	VAL/9/Add.5 VAL/1/Add.17/Suppl.1 (1 January 1985)	VAL/11/Add.4 VAL/1/Add.17/Suppl.2	
10.	Chile	G/VAL/N/3/CHL/2 (14 March 2006)	G/VAL/N/3/CHL/1	
11.	China	G/VAL/N/3/CHN/1 (11 December 2003)	G/VAL/N/3/CHN/1	
12.	Colombia	G/VAL/N/3/COL/2 (31 December 1993)	G/VAL/N/3/COL/1 G/VAL/N/3/COL/1/Rev.1	
13.	Costa Rica	G/VAL/N/3/CRI/1 (5 September 2000)		
14.	Cuba	G/VAL/N/3/CUB/1 (2 November 2000)	G/VAL/N/3/CUB/1	
15.	Ecuador	G/VAL/N/3/ECU/1 + G/VAL/N/3/ECU/1/Corr.1 (30 October 1992)		

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 The table reflects the situation as of the date of circulation of this report. Documents beginning with "VAL" refer to GATT documents that were issued under the Tokyo Round Committee on Customs Valuation.

Interest Charges² (date from which applied) 16. El Salvador G/VAL/N/3/SLV/1 (2004) VAL/9/Add.6 VAL/1/Add.2/Suppl.7 (1 March 1985) VAL/1/Add.2/Suppl.7 (1 March 1985) G/VAL/N/3/GTM/2 VAL/1/Add.2/Suppl.7 (1 March 1985) G/VAL/N/3/GTM/2 VAL/1/Add.2/Suppl.7 (1 March 1985) G/VAL/N/3/GTM/2 VAL/11 VA
16. El Salvador G/VAL/N/3/SLV/1 G/VAL/N/3/SLV/2 (2004) VAL/9/Add.6 VAL/1/Add.2/Suppl.7 (1 March 1985) (1 March 1985) (28 July 2004) VAL/9/Add.8 VAL/1/Add.2/Suppl.7 (1 March 1985) (28 July 2004) VAL/9 (No date indicated) (No date ind
17. European Union
17. European Union
(1 March 1985) G/VAL/N/3/GTM/1 (28 July 2004) VAL/9 VAL/9 VAL/9 (No date indicated) G/VAL/N/3/GTM/2 (28 July 2004) VAL/9 VAL/9 VAL/9 VAL/9 VAL/11 VAL/11 VAL/9 VAL/11
18. Guatemala GVAL/N/3/GTM/1 GVAL/N/3/GTM/2 (28 July 2004)
19. Hong Kong, China VAL/9 VAL/9 (No date indicated)³ G/VAL/N/3/1 17 June 1997 21. Indonesia G/VAL/N/3/IDN/1 (No date indicated)⁴ G/VAL/N/3/ISR/1 (1 January 1998) VAL/9 VAL/11/Add.3 (1 January 1998) VAL/9 G/VAL/N/3/JOR/1 (1 January 2000) G/VAL/N/3/KEN/1 (1 January 2000) G/VAL/N/3/KEN/1 (1 January 2000) VAL/2/Rev.2/Add.1 (No date indicated) G/VAL/N/3/KGZ/1 (3 September 1998) VAL/2/Rev.2/Add.2 (1983) (3 September 1998) VAL/2/Rev.2/Add.2 (1983) (3 September 1998) VAL/2/Rev.2/Add.2 (1983) (3 VAL/N/3/IE/1 (Not applicable) G/VAL/N/3/MS/1 G/VAL/N/3/MS/2 (3 January 2000) G/VAL/N/3/MS/1 G/VAL/N/3/MDA/1 (3 January 2000) G/VAL/N/3/MS/1 G/VAL/N/3/MDA/1 (3 January 2000) G/VAL/N/3/MS/1 G/VAL/N/3/MDA/1 (2 October 2000) G/VAL/N/3/MDA/1 (2 October 2000) G/VAL/N/3/MS/1 G/VAL/N/3/MS/2 G/VAL/N/3/MS/1 G/VAL/N
19. Hong Kong, China VAL/9 (No date indicated)³ (No date indicated)³ (No date indicated)³ (No date indicated)³ (No date indicated)⁴ (No date indicated) (No date indic
20. India
17 June 1997 G/VAL/N/3/IDN/1 (No date indicated) ⁴ G/VAL/N/3/ISR/1 (1 January 1998) VAL/2/Rev.2/Add.2 (1 January 1981) G/VAL/N/3/ISR/1 (1 January 1981) (1 January 1981) (1 January 1981) (24. Jordan G/VAL/N/3/JOR/1 (1 August 2000) G/VAL/N/3/JOR/1 (1 August 2000) G/VAL/N/3/KAZ/2 G/VAL/N/3/KAZ/1 (23 October 2015) G/VAL/N/3/KEN/1 (1 January 2000) (27. Korea, Rep. of VAL/2/Rev.2/Add.1 (No date indicated) G/VAL/N/3/KGZ/1 (3 September 1998) VAL/2/Rev.2/Add.2 (1983) (1983) (1 January 2000) (2 January 2000) (2 January 2000) (3 September 1998) VAL/2/Rev.2/Add.2 (1983) (1 January 2000) (3 September 1998) VAL/2/Rev.2/Add.2 (1983) (3 January 2000) (3 January
21. Indonesia
(No date indicated) ⁴ G/VAL/N/3/ISR/1 (1) January 1998) 23. Japan VAL/9 (1) January 1998) VAL/11/Add.3 (1) January 1981) 24. Jordan G/VAL/N/3/JOR/1 (1) August 2000) G/VAL/N/3/JOR/1 (1) August 2000) G/VAL/N/3/KAZ/2 (23) October 2015) G/VAL/N/3/KEN/1 (1) January 2000) (25. Kerya G/VAL/N/3/KEN/1 G/VAL/N/3/KEN/1 (1) January 2000) (27. Korea, Rep. of VAL/2/Rev.2/Add.1 (No date indicated) (No date indicated) (3) September 1998) (3) September 1998) (28. Kyrgyz Republic G/VAL/N/3/KGZ/1 (3) September 1998) (4) September 1998) (3) September 1998) (4) September 1998) (3) September 1998) (4) September 1998) (5) September 1998) (5) September 1998) (6) September 1998) (7) September 1998) (8) September 1998 (8) September 1998 (8) Sept
22. Israel
(1 January 1998) VAL/9
(1 January 1981) G/VAL/N/3/JOR/1 (1 August 2000) 25. Kazakhstan G/VAL/N/3/KAZ/2 (23 October 2015) C6. Kenya G/VAL/N/3/KEN/1 (1 January 2000) C7. Korea, Rep. of VAL/2/Rev.2/Add.1 (No date indicated) C8. Kyrgyz Republic C9/VAL/N/3/KGZ/1 (3 September 1998) C9. Lesotho VAL/2/Rev.2/Add.2 (1983) C9. Liechtenstein G/VAL/N/3/LIE/1 (Not applicable) C9/VAL/N/3/MAC/15 C9/VAL/N/3/MYS/1 C1 January 2000) C7. Korea, Rep. of C9/VAL/N/3/KGZ/1 C9/VAL/N/3/MAC/25 C9/VAL/N/3/MAC/25 C9/VAL/N/3/MAC/25 C9/VAL/N/3/MYS/2 C1/January 2000) C3. Malawi C9/VAL/N/3/MWI/1 C3/January 2000) C3. Moldova, Rep. of C9/VAL/N/3/MDA/1 C9/VAL/N/3/MDA/1 C9/VAL/N/3/MDA/1 C9/VAL/N/3/MDA/1 C9/VAL/N/3/MNE/2 C1 April 2003) C9/VAL/N/3/MNE/2 C1 April 2003) C9/VAL/N/3/MNR/1
24. Jordan G/VAL/N/3/JOR/1 (1 August 2000) Control
(1 August 2000) G/VAL/N/3/KAZ/2 G/VAL/N/3/KAZ/2 (23 October 2015) G/VAL/N/3/KEN/1 (1 January 2000) G/VAL/N/3/KEN/1 (1 January 2000) VAL/2/Rev.2/Add.1 (No date indicated) G/VAL/N/3/KGZ/1 (3 September 1998) VAL/2/Rev.2/Add.2 (1983) G/VAL/N/3/KGZ/1 (Not applicable) G/VAL/N/3/LIE/1 G/VAL/N/3/LIE/1 G/VAL/N/3/LIE/1 G/VAL/N/3/LIE/1 G/VAL/N/3/LIE/1 G/VAL/N/3/LIE/1 G/VAL/N/3/MAC/2 ⁵ G/VAL/N/3/MYS/1 G/VAL/N/3/MYS/2 (1 January 2000) G/VAL/N/3/MWI/1 (31 December 2014) G/VAL/N/3/MYS/2 (1 January 2000) G/VAL/N/3/MDA/1 G/VAL/N/3/MDA
25. Kazakhstan G/VAL/N/3/KAZ/2 (23 October 2015) G/VAL/N/3/KEN/1 (1 January 2000) G/VAL/N/3/KEN/1 (1 January 2000) G/VAL/N/3/KEN/1 (No date indicated) G/VAL/N/3/KGZ/1 (3 September 1998) VAL/2/Rev.2/Add.2 (1983) G/VAL/N/3/KIE/1 (Not applicable) G/VAL/N/3/LIE/1 (Not applicable) G/VAL/N/3/LIE/1 (Not applicable) G/VAL/N/3/MAC/2 ⁵ G/VAL/N/3/MAC/2 ⁵ G/VAL/N/3/MYS/1 (1 January 2000) G/VAL/N/3/MWI/1 (31 December 2014) VAL/2/Rev.2/Add.8 (No date indicated) G/VAL/N/3/MDA/1 (27 October 2000) G/VAL/N/3/MDA/1 (27 October 2000) G/VAL/N/3/MDA/1 (1 April 2003) G/VAL/N/3/MNE/2 (1 April 2003) G/VAL/N/3/MNE/2 (1 April 2003) G/VAL/N/3/MNE/2 (1 July 1984) VAL/9/NAMR/1 (1 July 1984) VAL/M/17, para. 32
(23 October 2015) (27. Korea, Rep. of VAL/N/3/KEN/1 (1 January 2000) (28. Kyrgyz Republic G/VAL/N/3/KGZ/1 (3 September 1998) (29. Lesotho VAL/2/Rev.2/Add.2 (1983) (30. Liechtenstein G/VAL/N/3/LIE/1 (Not applicable) (31. Macao, China G/VAL/N/2/MAC/15 G/VAL/N/3/MYS/1 (1 January 2000) (32. Malaysia G/VAL/N/3/MYS/1 (1 January 2000) (33. Malawi G/VAL/N/3/MWI/1 (31 December 2014) (34. Mexico VAL/2/Rev.2/Add.8 (No date indicated) (35. Moldova, Rep. of G/VAL/N/3/MDA/1 (27 October 2000) (36. Montenegro G/VAL/N/3/MNE/1 (1 April 2003) (37. Myanmar (38. New Zealand VAL/9 VAL/1/Add.12/Suppl.1 (1 July 1984) (AL/N/3/MR/1 VAL/N/3, para. 32 VAL/M/3/MMR/1 (1 July 1984)
(1 January 2000) 27. Korea, Rep. of VAL/2/Rev.2/Add.1 (No date indicated) 28. Kyrgyz Republic G/VAL/N/3/KGZ/1 G/VAL/N/3/KGZ/1 29. Lesotho VAL/2/Rev.2/Add.2 (1983) 30. Liechtenstein G/VAL/N/3/LIE/1 (Not applicable) 31. Macao, China G/VAL/N/3/MS/1 G/VAL/N/3/MYS/1 (1 January 2000) 33. Malawi G/VAL/N/3/MWI/1 (31 December 2014) 34. Mexico VAL/2/Rev.2/Add.8 (No date indicated) 35. Moldova, Rep. of G/VAL/N/3/MDA/1 (27 October 2000) 36. Montenegro G/VAL/N/3/MNE/1 (1 April 2003) 37. Myanmar 38. New Zealand VAL/9 VAL/1/Add.12/Suppl.1 (1 July 1984) VAL/2/Rev.2/Add.1 (VAL/N/3/MNE/1 (1 July 1984) VAL/2/Rev.2/Add.1 (VAL/N/3/MNE/1 (1 July 1984)
27. Korea, Rep. of VAL/2/Rev.2/Add.1 (No date indicated) VAL/2/Rev.2/Add.1 28. Kyrgyz Republic G/VAL/N/3/KGZ/1 (3 September 1998) G/VAL/N/3/KGZ/1 29. Lesotho VAL/2/Rev.2/Add.2 (1983) VAL/2/Rev.2/Add.2 30. Liechtenstein G/VAL/N/3/LIE/1 (Not applicable) G/VAL/N/3/MAC/15 G/VAL/N/3/MAC/25 31. Macao, China G/VAL/N/3/MYS/1 (Not applicable) G/VAL/N/3/MAC/25 G/VAL/N/3/MYS/2 32. Malaysia G/VAL/N/3/MYS/1 (1 January 2000) G/VAL/N/3/MYS/2 G/VAL/N/3/MYS/2 33. Malawi G/VAL/N/3/MWI/1 (31 December 2014) VAL/2/Rev.2/Add.8 (No date indicated) VAL/2/Rev.2/Add.8 35. Moldova, Rep. of G/VAL/N/3/MDA/1 (27 October 2000) G/VAL/N/3/MNE/1 (1 April 2003) G/VAL/N/3/MNE/2 (1 April 2003) 37. Myanmar VAL/9 VAL/1/Add.12/Suppl.1 (1 July 1984) VAL/M/17, para. 32 G/VAL/N/3/MMR/1
(No date indicated) G/VAL/N/3/KGZ/1 (3 September 1998) 29. Lesotho VAL/2/Rev.2/Add.2 (1983) 30. Liechtenstein G/VAL/N/3/LIE/1 (Not applicable) 31. Macao, China G/VAL/N/3/MS/1 32. Malaysia G/VAL/N/3/MYS/1 (1 January 2000) 33. Malawi G/VAL/N/3/MWI/1 (31 December 2014) 34. Mexico VAL/2/Rev.2/Add.8 (No date indicated) G/VAL/N/3/KGZ/1 G/VAL/N/3/KGZ/1 G/VAL/N/3/LIE/1 G/VAL/N/3/MAC/2 ⁵ G/VAL/N/3/MAC/2 ⁵ G/VAL/N/3/MYS/2 VAL/2/Rev.2/Add.8 (No date indicated) G/VAL/N/3/LIE/1 G/VAL/N/3/MAC/2 ⁵ G/VAL/N/3/MYS/2 VAL/2/Rev.2/Add.8 (No date indicated) G/VAL/N/3/MAC/2 G/VAL/N/3/MAC/2 ⁵ G/VAL/N/3/MYS/2 G/VAL/N/3/MYS/2 36. Montenegro G/VAL/N/3/MDA/1 (27 October 2000) G/VAL/N/3/MNE/1 (1 April 2003) G/VAL/N/3/MNE/2 (1 April 2003) G/VAL/N/3/MNE/2 G/VAL/N/3/MNE/2 G/VAL/N/3/MNR/1 VAL/9 VAL/1/Add.12/Suppl.1 (1 July 1984)
28. Kyrgyz Republic G/VAL/N/3/KGZ/1 (3 September 1998) 29. Lesotho VAL/2/Rev.2/Add.2 (1983) 30. Liechtenstein G/VAL/N/3/LIE/1 (Not applicable) 31. Macao, China 32. Malaysia G/VAL/N/2/MAC/1 ⁵ G/VAL/N/3/MYS/1 (1 January 2000) 33. Malawi G/VAL/N/3/MWI/1 (31 December 2014) 34. Mexico VAL/2/Rev.2/Add.8 (No date indicated) 35. Moldova, Rep. of G/VAL/N/3/MDA/1 (27 October 2000) 36. Montenegro G/VAL/N/3/MNE/1 (1 April 2003) G/VAL/N/3/MNE/2 G/VAL/N/3/MNE/1 (1 April 2003) G/VAL/N/3/MNR/1 VAL/9 VAL/Bev.2/Add.8 G/VAL/N/3/MNE/2 G/VAL/N/3/MNE/2
(3 September 1998) VAL/2/Rev.2/Add.2 (1983) VAL/3/LIE/1 G/VAL/N/3/MAC/2 ⁵ G/VAL/N/3/MAC/2 ⁵ G/VAL/N/3/MAC/2 ⁵ G/VAL/N/3/MYS/2 (1 January 2000) VAL/3/Rev.2/Add.8 (1 January 2000) VAL/2/Rev.2/Add.8 (1 January 2014) VAL/2/Rev.2/Add.8 (1 VAL/3/MDA/1 (2 VAL/N/3/MDA/1 (2 VAL/N/3/MNE/2 (1 VAL/N/3/MNE/2 (1 VAL/N/3/MNE/2 (1 VAL/9) (1 VAL/9 (1 VAL/4/1/Add.12/Suppl.1 (1 July 1984) VAL/M/17, para. 32
(1983) 30. Liechtenstein
30. Liechtenstein G/VAL/N/3/LIE/1 (Not applicable) 31. Macao, China G/VAL/N/2/MAC/1 ⁵ G/VAL/N/3/MYS/1 (1 January 2000) 33. Malawi G/VAL/N/3/MWI/1 (31 December 2014) 34. Mexico VAL/2/Rev.2/Add.8 (No date indicated) 35. Moldova, Rep. of G/VAL/N/3/MDA/1 (27 October 2000) 36. Montenegro G/VAL/N/3/MNE/1 (1 April 2003) 37. Myanmar 38. New Zealand VAL/9 VAL/1/Add.12/Suppl.1 (1 July 1984) G/VAL/N/3/MAC/2 ⁵ G/VAL/N/3/MAC/2 ⁵ G/VAL/N/3/MYS/2 G/VAL/N/3/MYS/2 VAL/2/Rev.2/Add.8 (No date indicated) G/VAL/N/3/MDA/1 (27 October 2000) G/VAL/N/3/MNE/1 (1 April 2003) G/VAL/N/3/MNE/2 (1 April 2003) G/VAL/N/3/MNE/2 (3 G/VAL/N/3/MNE/2 (1 April 2003)
(Not applicable) 31. Macao, China G/VAL/N/2/MAC/1 ⁵ G/VAL/N/3/MAC/2 ⁵ 32. Malaysia G/VAL/N/3/MYS/1 (1 January 2000) 33. Malawi G/VAL/N/3/MWI/1 (31 December 2014) 34. Mexico VAL/2/Rev.2/Add.8 (No date indicated) 35. Moldova, Rep. of G/VAL/N/3/MDA/1 (27 October 2000) 36. Montenegro G/VAL/N/3/MNE/1 (1 April 2003) 37. Myanmar SR. New Zealand VAL/9 VAL/1/Add.12/Suppl.1 (1 July 1984) (Not applicable) G/VAL/N/3/MAC/2 ⁵ G/VAL/N/3/MAC/2 ⁵ G/VAL/N/3/MYS/2 (1 July 1984) G/VAL/N/3/MAC/2 ⁵ G/VAL/N/3/MYS/2 G/VAL/N/3/MDA/1 G/VAL/N/3/MDA/1 G/VAL/N/3/MNE/2 G/VAL/N/3/MNE/2
31. Macao, China 32. Malaysia G/VAL/N/2/MAC/1 ⁵ G/VAL/N/3/MYS/1 (1 January 2000) 33. Malawi G/VAL/N/3/MWI/1 (31 December 2014) 34. Mexico VAL/2/Rev.2/Add.8 (No date indicated) G/VAL/N/3/MDA/1 (27 October 2000) 36. Montenegro G/VAL/N/3/MNE/1 (1 April 2003) G/VAL/N/3/MNE/2
(1 January 2000) 33. Malawi G/VAL/N/3/MWI/1 (31 December 2014) 34. Mexico VAL/2/Rev.2/Add.8 (No date indicated) 35. Moldova, Rep. of G/VAL/N/3/MDA/1 (27 October 2000) 36. Montenegro G/VAL/N/3/MNE/1 (1 April 2003) G/VAL/N/3/MNE/2 WAL/9 VAL/9 VAL/1/Add.12/Suppl.1 (1 July 1984) VAL/M/17, para. 32
33. Malawi G/VAL/N/3/MWI/1 (31 December 2014) 34. Mexico VAL/2/Rev.2/Add.8 (No date indicated) 35. Moldova, Rep. of G/VAL/N/3/MDA/1 (27 October 2000) 36. Montenegro G/VAL/N/3/MNE/1 (1 April 2003) 37. Myanmar 38. New Zealand VAL/9 VAL/1/Add.12/Suppl.1 (1 July 1984) G/VAL/N/3/MWI/1 (27 October 2000) G/VAL/N/3/MNE/2 (27 October 2000)
(31 December 2014) 34. Mexico VAL/2/Rev.2/Add.8 (No date indicated) 35. Moldova, Rep. of G/VAL/N/3/MDA/1 (27 October 2000) 36. Montenegro G/VAL/N/3/MNE/1 (1 April 2003) G/VAL/N/3/MNE/2 WAL/9 VAL/9 VAL/1/Add.12/Suppl.1 (1 July 1984) VAL/2/Rev.2/Add.8 VAL/2/Rev.2/Add.8 VAL/2/Rev.2/Add.8 VAL/2/Rev.2/Add.8 VAL/N/3/MDA/1 G/VAL/N/3/MNE/2 G/VAL/N/3/MNE/2 VAL/M/17, para. 32
34. Mexico VAL/2/Rev.2/Add.8 (No date indicated) VAL/2/Rev.2/Add.8 35. Moldova, Rep. of G/VAL/N/3/MDA/1 (27 October 2000) G/VAL/N/3/MNE/1 (1 April 2003) G/VAL/N/3/MNE/2 37. Myanmar VAL/9 VAL/1/Add.12/Suppl.1 (1 July 1984) VAL/M/17, para. 32 G/VAL/N/3/MMR/1
(No date indicated) 35. Moldova, Rep. of G/VAL/N/3/MDA/1 (27 October 2000) 36. Montenegro G/VAL/N/3/MNE/1 (1 April 2003) 37. Myanmar G/VAL/N/3/MNR/1 38. New Zealand VAL/9 VAL/1/Add.12/Suppl.1 (1 July 1984) (No date indicated) G/VAL/N/3/MDA/1 G/VAL/N/3/MNR/2 G/VAL/N/3/MNR/2 VAL/M/17, para. 32
(27 October 2000) 36. Montenegro
36. Montenegro G/VAL/N/3/MNE/1 (1 April 2003) 37. Myanmar 38. New Zealand VAL/9 VAL/1/Add.12/Suppl.1 (1 July 1984) G/VAL/N/3/MNE/2 G/VAL/N/3/MNE/2 G/VAL/N/3/MNE/2 VAL/M/17, para. 32
(1 April 2003) 37. Myanmar 38. New Zealand VAL/9 VAL/1/Add.12/Suppl.1 (1 July 1984) (1 April 2003) G/VAL/N/3/MMR/1 VAL/M/17, para. 32
37. Myanmar 38. New Zealand VAL/9 VAL/1/Add.12/Suppl.1 (1 July 1984) G/VAL/N/3/MMR/1 VAL/M/17, para. 32
VAL/1/Add.12/Suppl.1 (1 July 1984)
(1 July 1984)
39. Nicaragua G/VAL/N/3/NIC/1 14 June 2002
40. North Macedonia G/VAL/N/3/MKD/1 G/VAL/N/3/MKD/1
(1 April 2000)
41. Norway VAL/9/Add.2 VAL/M/10 para. 12
VAL/1/Add.11/Suppl.2 (12 October 1982)
42. Oman G/VAL/N/3/OMN/1 G/VAL/N/3/OMN/1
(9 November 2000)
43. Panama G/VAL/N/3/PAN/1 G/VAL/N/3/PAN/1
(20 October 1997) 44. Peru G/VAL/N/3/PER/1
G/VAL/N/3/PER/1 G/VAL/N/3/PER/2
45. Philippines G/VAL/N/3/PHL/1

³ Hong Kong, China notified that it does not levy customs duties. Therefore, it has no laws, regulations, or administrative procedures for valuing goods for customs purposes.

or administrative procedures for valuing goods for customs purposes.

⁴ Indonesia's notification makes reference to Article 4(2)d of the Director General of Customs Decree No.KEP-81/BC/1999.

No.KEP-81/BC/1999.

Macao, China notified that it does not levy customs duties. Therefore, it has no laws, regulations, or administrative procedures for valuing goods for customs purposes.

Member		Decision on	Decision on Carrier Media Bearing Software ²	
		Interest Charges ² (date from which applied)	Applying Paragraph 2	Information on Other Practices
46.	Russian	G/VAL/N/3/RUS/1	G/VAL/N/3/RUS/1	
	eration	(18 July 2004)	G/VAL/N/3/RUS/1/Rev.1	
47.	Saudi Arabia,	G/VAL/N/3/SAU/1	G/VAL/N/3/SAU/1	
Kingdom of		(11 December 2005)		
48.	Singapore	G/VAL/N/3/SGP/1 (No date indicated) ⁶	G/VAL/N/3/SGP/1	G/VAL/N/3/SGP/1
49.	Solomon Islands	G/VAL/N/3/SLB/1 (28 August 2009)		
50.	South Africa	VAL/9/Add.1	VAL/11	
		(1 July 1983)	G/VAL/N/3/ZAF/1	
51.	Sri Lanka	G/VAL/N/3/LKA/2 (2 January 2012)	G/VAL/N/3/LKA/1	
52.	Switzerland	G/VAL/N/3/CHE/1		G/VAL/N/3/CHE/1
0	0111020110110	(Not applicable)		3, 11.2, 11, 3, 3.12, 2
53.	Chinese Taipei	G/VAL/N/3/TPKM/1 (3 May 1999)	G/VAL/N/3/TPKM/1	
54.	Tanzania	G/VAL/N/3/TZA/1 (1 January 2001)	G/VAL/N/3/TZA/1	
55.	Thailand	G/VAL/N/3/THA/1 (8 September 2004)		
56. Toba	Trinidad and	G/VAL/N/3/TTO/2 (1 January 1991)		G/VAL/N/3/TTO/1
57.	Türkiye	G/VAL/N/3/TUR/1 (February 2000)	G/VAL/N/3/TUR/1	
58.	Ukraine	G/VAL/N/3/UKR/1 (20 March 2006)	G/VAL/N/3/UKR/1	
59.	United Kingdom	G/VAL/N/3/GBR/2 (1 January 2021)	G/VAL/N/3/GBR/1	
60.	Uruguay	G/VAL/N/3/URY/2 (19 November 2008)	G/VAL/N/3/URY/1	
61. Ame	United States of rica	VAL/9/Add.6 VAL/1/Add.1/Suppl.4 (25 April 1985)	VAL/11/Add.5 VAL/1/Add.1/Suppl.5	
62.	Viet Nam	G/VAL/N/3/VNM/1 (25 March 2015)		G/VAL/N/3/VNM/2
63.	Zimbabwe	VAL/2/Rev.2/Add.5 (No date indicated)		VAL/2/Rev.2/Add.5

 $^{^{6}}$ Singapore indicated that it will apply the Decision "on the same day when the Customs (Valuation) (Import Duty) Regulations come into operation".