WORLD TRADE ORGANIZATION

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 SECRETARIAT[1]

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 Interest Charges[2] (date from which applied)	Decision on Carrier Media Bearing Software[2]	
		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 Darussalam	G/VAL/N/3/BRN/1 (Does not apply the Decision)		G/VAL/N/3/BRN/1
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)		

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[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.

	Member	Decision on Interest Charges[2] (date from which applied)	Decision on Carrier Media Bearing Software[2]	
			Applying Paragraph 2	Information on Other Practices
16.	El Salvador	G/VAL/N/3/SLV/1 (2004)	G/VAL/N/3/SLV/2	
17.	European Union	VAL/9/Add.6 VAL/1/Add.2/Suppl.7 (1 March 1985)	VAL/11/Add.5 VAL/1/Add.2/Suppl.7	
18.	Guatemala	G/VAL/N/3/GTM/1 (28 July 2004)	G/VAL/N/3/GTM/2	
19.	Hong Kong, China	VAL/9 (No date indicated)[3]		VAL/11
20.	India	G/VAL/N/3/1 17 June 1997	G/VAL/N/3/2	
21.	Indonesia	G/VAL/N/3/IDN/1 (No date indicated)[4]		
22.	Israel	G/VAL/N/3/ISR/1 (1 January 1998)	G/VAL/N/3/ISR/1	
23.	Japan	VAL/9 (1 January 1981)	VAL/11/Add.3	
24.	Jordan	G/VAL/N/3/JOR/1 (1 August 2000)	G/VAL/N/3/JOR/1	
25.	Kazakhstan	G/VAL/N/3/KAZ/2 (23 October 2015)	G/VAL/N/3/KAZ/1	
26.	Kenya	G/VAL/N/3/KEN/1 (1 January 2000)	G/VAL/N/3/KEN/1	
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/LIE/1
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)	G/VAL/N/3/MYS/2	
33.	Malawi	G/VAL/N/3/MWI/1 (31 December 2014)		
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/MDA/1	
36.	Montenegro	G/VAL/N/3/MNE/1 (1 April 2003)	G/VAL/N/3/MNE/2	
37.	Myanmar			G/VAL/N/3/MMR/1
38.	New Zealand	VAL/9 VAL/1/Add.12/Suppl.1 (1 July 1984)	VAL/M/17, para. 32	
39.	Nicaragua	G/VAL/N/3/NIC/1 14 June 2002		
40.	North Macedonia	G/VAL/N/3/MKD/1 (1 April 2000)	G/VAL/N/3/MKD/1	
41.	Norway	VAL/9/Add.2 VAL/1/Add.11/Suppl.2 (12 October 1982)		VAL/M/10 para. 12
42.	Oman	G/VAL/N/3/OMN/1 (9 November 2000)	G/VAL/N/3/OMN/1	
43.	Panama	G/VAL/N/3/PAN/1 (20 October 1997)	G/VAL/N/3/PAN/1	
44.	Peru		G/VAL/N/3/PER/1 G/VAL/N/3/PER/2	
45.	Philippines			G/VAL/N/3/PHL/1

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[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.

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

[5] 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 Interest Charges[2] (date from which applied)	Decision on Carrier Media Bearing Software[2]	
		Applying Paragraph 2	Information on Other Practices
46. Russian Federation	G/VAL/N/3/RUS/1 (18 July 2004)	G/VAL/N/3/RUS/1 G/VAL/N/3/RUS/1/Rev.1	
47. Saudi Arabia, Kingdom of	G/VAL/N/3/SAU/1 (11 December 2005)	G/VAL/N/3/SAU/1	
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 (1 July 1983)	VAL/11 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 (Not applicable)		G/VAL/N/3/CHE/1
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. Trinidad and Tobago	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. United States of America	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

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