1. At its October 1976 meeting the Sub-Group "Customs Matters" requested the secretariat to circulate lists of issues which participants consider important for the discussion on rules on customs valuation which might be agreed upon in the Multilateral Trade Negotiations (MTN/NTM/23, paragraph 6).

2. A communication from Australia has been received and is reproduced hereunder.

Set out below are three issues which Australia considers important and which are additional to those contained in the first list of issues to be considered by the Sub-Group circulated in MTN/NTM/W/65. The issues are numbered according to the series used in that document:

1. Price
   1.1 Concept - additional heading "representative prices"
   1.6 Valuation gap

6. Particular elements of value
   6.6 Warranty