<u>Committee on Customs Valuation</u>

Original: English/
    french/
    spanish

<u>USE OF VARIOUS VALUATION METHODS BY PARTIES</u>

<u>Report by the Technical Committee on the Collection of Data</u>

At its meeting of 10-11 November 1982, the Committee on Customs Valuation decided to request the Technical Committee on Customs Valuation to advise on methodologies for determining more precisely the use of various valuation methods by Parties (VAL/M/5, paragraph 22).

At its meeting of 7-11 March 1983, the Technical Committee examined this issue. The report of the Technical Committee, which was received through the secretariat of the Customs Co-operation Council, is attached.

83-0688

REPORT TO THE COMMITTEE ON CUSTOMS VALUATION

ON COLLECTION OF DATA ON THE USE

OF VARIOUS VALUATION METHODS UNDER THE AGREEMENT

1.   The Technical Committee on Customs Valuation recognizes that the capabilities of the Customs administrations concerned to report detailed information vary very widely, depending chiefly on the extent to which they could use or adapt any existing ADP programme. In order to obtain fully comparable information, however, the data prescribed for collection must be the same for every country, and therefore geared to the tasks which could be undertaken without imposing an undue burden on any administration.

2.   The Committee accepts that to record the value of importations would present an unacceptable burden for most of the administrations concerned, and that to attempt an apportionment between commodities could be even more difficult.

3.   With these considerations in mind, the Committee recommends that, for the purpose of any further exercise on the extent of use of valuation methods, the following methodology be employed :

(a) Period of coverage : 2 weeks (to be specified, for uniformity).

(b) Extent of coverage : sufficient Customs offices together accounting for a majority, i.e. at least 51 %, of the Signatory's import entries.

(c) Data :

    (i) Estimated (or where possible actual) total number of ad valorem entries dealt with and each of the following expressed as an absolute figure or as a percentage of (i)

    (ii) Number of entries dealt with under Article 2

    (iii) Number of entries dealt with under Article 3

    (iv) Number of entries dealt with under Article 5

    (v) Number of entries dealt with under Article 6

    (vi) Number of entries dealt with under Article 7.

Note : It is possible that more than one Article may be applied to goods on the same entry : where this is the case the entry should be classified by reference to the Article applied to the preponderant goods.

4.   Because the data reported under paragraph 3 (c) above might be distorted by seasonal variations, careful consideration will have to be given as to which 2-week period is selected.