

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/W/20  
15 July 1983

Special Distribution

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Committee on Customs Valuation

OUTLINE FOR THE THIRD ANNUAL REVIEW OF THE  
IMPLEMENTATION AND OPERATION OF THE AGREEMENT

Note by the Secretariat

1. It is suggested that the following matters be dealt with in the 1983 background document, to be prepared by the secretariat, for the 1983 annual review to be undertaken at the Committee's meeting of 9-11 November 1983:

- (a) Accessions to the Agreement, composition of the Committee.
- (b) Meetings of the Committee.
- (c) National legislation presented (Article 25) (reference to continued examination of national legislation).
- (d) Reservations entered.
- (e) Amendments, interpretations and rectifications of the text of the Agreement (agreed interpretation of the word "undertaken" used in Article 8.1(b)(iv)).
- (f) Other decisions taken by the Committee.
- (g) Possible requirements for amendment, interpretation or rectification of the Agreement (treatment of interest for deferred payment, valuation of computer software, time standard for test values under Article 1.2(b)).
- (h) Litigation in national or supranational courts on the text of the Agreement.
- (i) Technical assistance.
- (j) Information and advice from the Technical Committee, and a general report on the Technical Committee.
- (k) Possible substantial difficulties encountered by Parties in applying the Agreement.
- (l) Dispute settlement.
- (m) Panelists.

(n) Annual report to the CONTRACTING PARTIES.

(o) Other matters discussed by the Committee relating to implementation (use of various valuation methods).

2. If additional items are considered relevant for inclusion in the outline, Parties are invited to submit them to the secretariat by 12 August 1983.

3. In order to facilitate the conduct of the review, the secretariat will prepare a background document setting out - by way of references, where appropriate - relevant information on actions taken by Parties under the Agreement. For this purpose, it is suggested that Parties should submit to the secretariat, by 30 September 1983, written information concerning the items listed in paragraph 1 above and possible new items to the extent that this has not already been done in the normal course of the Committee's work.

4. It is further suggested that the background document be revised after the review session, to take into account any additional points needed to give a full picture of the Committee's activities in 1983.