

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED  
VAL/W/3  
11 August 1981  
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## Committee on Customs Valuation

### OUTLINE FOR THE FIRST ANNUAL REVIEW OF THE IMPLEMENTATION AND OPERATION OF THE AGREEMENT

#### Note by the Secretariat

1. This note is circulated in response to the decision by the Committee at its meeting of May 1981, that the secretariat prepare, on its own responsibility, a working document which might serve as a basis for governments in their own preparations for the first annual review of the implementation and operation of the Agreement to be held at the meeting of 4-6 November 1981.

#### I. Relevant provisions of the Agreement

2. Article 26 of the Agreement states:

"The Committee shall review annually the implementation and operation of this Agreement taking into account the objectives thereof. The Committee shall annually inform the CONTRACTING PARTIES to the GATT of developments during the periods covered by such reviews."

#### II. Review

3. The main objectives of the Agreement are those listed in the Preamble. The annual review of the Committee should cover the operation of the Agreement as a whole, as well as action by Parties to ensure proper implementation and operation of the Agreement in the light of its objectives and specific obligations.

4. It is suggested that the following matters be given particular attention:

- (a) composition of the Committee;
- (b) meetings of the Committee;
- (c) decisions taken by the Committee;
- (d) national legislation presented (Article 25);
- (e) reservations entered;

- (f) amendments and rectifications to the text of the Agreement;
- (g) possible requirements for amendment of the Agreement;
- (h) litigation (whether in Panels or in national or supranational courts) hinging on the text of the Agreement;
- (i) technical assistance;
- (j) information and advice from the Technical Committee, and general report on the Technical Committee;
- (k) substantial difficulties encountered by Parties in applying the Agreement;
- (l) dispute settlement;
- (m) panelists;
- (n) other matters discussed by the Committee relating to implementation.

5. In order to facilitate the conduct of the review the secretariat will prepare a background document setting out - by way of references, where appropriate - all information available on actions taken by Parties under the Agreement. For this purpose, it is suggested that Parties should submit by 30 September 1981 to the secretariat written information concerning the items listed in paragraph 4 above to the extent that this has not already been done in the normal course of the Committee's work.

### III. Annual report to the CONTRACTING PARTIES

6. The report referred to in the second sentence of Article 26 would cover all aspects of the work of the Committee. It is suggested that a procedure be used similar to that adopted in other GATT bodies. Accordingly, the secretariat would present a short draft report to the Committee for examination and adoption much along the lines of the reports from other NTM Committees (L/5052, L/5055, L/5068 and L/5070). As this would normally take place at the end of the meeting which conducts the annual review, the draft report would afford an additional opportunity for reviewing the implementation and operation of the Agreement as a whole.