

# GENERAL AGREEMENT ON

## TARIFFS AND TRADE

RESTRICTED

VAL/W/53

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Special distribution

Committee on Customs Valuation

Original: English

COMMENTS ON THE LINGUISTIC CONSISTENCY BETWEEN THE ENGLISH,  
FRENCH AND SPANISH TEXTS OF THE INTRODUCTORY SUB-PARAGRAPH  
OF ARTICLE 8.1(b) OF THE AGREEMENT

The following communication, dated 23 December 1991, was received from the Permanent Mission of Australia.

At the February 1991 meeting of this Committee it was agreed that members would submit in writing any comments they had on the linguistic consistency between the English, French and Spanish texts of the introductory sub-paragraph of Article 8.1(b) of the Agreement.

Australia believes that the provisions of the four sub-paragraphs do not leave any room for ambiguity in the language of the introductory part of the Article. We base this view on the wording of the provisions under Article 8.1(b) in which the relationship of each type of input to the imported product is described in clear terms as follows:

- incorporated in the imported goods;
- used in the production of the imported goods;
- consumed in the production of the imported goods;
- necessary for the production of the imported goods.

A broad meaning to the introductory part of Article 8.1(b) is necessary to cover all situations where additions to the customs value is warranted to include cost elements required by the manufacturer to produce the imported good.