



TECHNICAL COMMITTEE ON
CUSTOMS VALUATION

VT1155E1a

-
47th Session
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O. Fr.

Brussels, 4 October 2018.

SPECIFIC TECHNICAL QUESTIONS

INTERPRETATION OF THE VALUE OF ADJUSTMENTS

UNDER ARTICLE 8.1 (b) OF THE AGREEMENT

REQUEST BY URUGUAY

(Item V (b) on the Agenda)

Reference documents :

VT1110E1a (TCCV/45)
VT1126E1a (TCCV/46)
VT1133E1a (TCCV/46)
VT1137E1a (TCCV/46 – Draft Report)
VT1145E1a (TCCV/47)

I. BACKGROUND

1. During the intersession, the Secretariat published working document VT1145E1a, which sets out, in its Annex, the improved text of the draft Commentary presented by Uruguay for consideration by the Technical Committee, and invited Members to submit their written comments.
2. No written comments have been submitted by Members in response to this working document.

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II. SECRETARIAT COMMENTS

3. The Secretariat wishes to reiterate that this question concerning the treatment of costs and charges incurred for the delivery of assists is not covered in the Agreement or in any instrument adopted previously by the Technical Committee, and some delegates have informed the Technical Committee that their countries have drawn up regulatory instruments to compensate for this absence of provisions in the Agreement relating to this specific issue.
4. Examination of this question should therefore continue with a view to making available to Members an instrument adopted by the Technical Committee which would provide further clarification as is required on the application of the provisions of Article 8.1 (b) of the Agreement and which would ensure that it is implemented in a uniform manner.

III. CONCLUSION

5. The Secretariat invites the Technical Committee to continue the examination of this technical question presented by Uruguay.
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