
Committee on Customs Valuation

**AGREEMENT ON IMPLEMENTATION OF ARTICLE VII
OF THE GATT 1994 (CUSTOMS VALUATION)**

Invocation of Special Provisions Available to Developing Country Members

Note by the Secretariat

Revision

I. Article 20.1 (delayed application of the provisions of the Agreement), Article 20.2 (delayed application of the computed value method), paragraph 2 of Annex III (reservation concerning minimum values), paragraph 3 of Annex III (reservation concerning reversal of sequential order of Articles 5 and 6), and paragraph 4 of Annex III (reservation concerning application of Article 5.2 whether or not the importer so requests) of the Agreement are special provisions available to developing country Members. Listed below are those developing country Members which have invoked some or all of the above provisions, with the date of entry into force of the WTO Agreement for the Member concerned indicated in brackets. Those Members that are applying the Agreement are noted. In this revision, Niger and Tanzania have been added.

Bahrain (1.1.95)	El Salvador (7.5.95)	Myanmar (1.1.95)
Bangladesh (1.1.95)	Gabon (applying)	Nicaragua (3.9.95)
Benin (22.2.96)	Ghana (1.1.95)	Niger (13.12.96)
Bolivia (13.9.95)	Guatemala (21.7.95)	Nigeria (1.1.95)
Brunei Darussalam (1.1.95)	Guyana (1.1.95)	Pakistan (1.1.95)
Burkina Faso (3.6.95)	Haiti (30.1.96)	Paraguay (1.1.95)
Burundi (23.7.95)	Honduras (1.1.95)	Philippines (1.1.95)
Cameroon (13.12.95)	Indonesia (1.1.95)	Senegal (1.1.95)
Central African Rep. (31.5.95)	Israel (applying)	Singapore (applying)
Chad (19.10.96)	Jamaica (9.3.95)	Sri Lanka (1.1.95)
Chile (1.1.95)	Kenya (1.1.95)	Thailand (1.1.95)
Colombia (30.4.95)	Kuwait (1.1.95)	Togo (31.5.95)
Costa Rica (1.1.95)	Madagascar (17.11.95)	Tunisia (29.3.95)
Côte d'Ivoire (1.1.95)	Malaysia (1.1.95)	Tanzania (1.1.95)
Cuba (20.4.95)	Maldives (31.5.95)	Uganda (1.1.95)
Djibouti (31.5.95)	Mali (31.5.95)	United Arab
Dominican Republic (9.3.95)	Malta (1.1.95)	Emirates (10.4.96)
Ecuador (21.1.96)	Mauritania (31.5.95)	Uruguay (1.1.95)
Egypt (30.6.95)	Mauritius (1.1.95)	Venezuela (1.1.95)
		Zambia (1.1.95)

For the text of the communications received from these Members, please refer to documents WT/Let/1/Rev.2 dated 22 May 1995, WT/Let/19 dated 15 June 1995, WT/Let/24 dated 28 June 1995, WT/Let/28 dated 21 August 1995, WT/Let/29 dated 23 August 1995, WT/Let/36 dated 8 November 1995, WT/Let/41 dated 20 November 1995, WT/Let/48 dated 20 December 1995, WT/Let/72 dated 11 April 1996, WT/Let/78 dated 26 April 1996, WT/Let/82 dated 10 May 1996, WT/Let/85 dated 28 May 1996, WT/Let/106 dated 20 August 1996, WT/Let/108 dated 23 September 1996, WT/Let/112 dated 30 September 1996, WT/Let/129 dated 10 December 1996, WT/Let/149 dated 11 July 1997, WT/Let/226 dated 12 June 1998, WT/Let/231 dated 3 July 1998, WT/Let/237 dated 27 August 1998, WT/Let/242 dated 18 September 1998, WT/Let/283, dated 19 January 1999, WT/Let/285, dated 29 January 1999, and WT/Let/301, dated 1 June 1999.

II. Pursuant to the Decision taken by the General Council at its 31 January 1995 meeting on "Continued Application under the WTO Customs Valuation Agreement of Invocations of Provisions for Developing Countries for Delayed Application and Reservations under the Customs Valuation Agreement 1979" (WT/L/38), the invocation for delayed application and reservations under the relevant provisions of the Customs Valuation Agreement 1979 continue to apply for the following developing country Members in accordance with paragraphs 1, 2 and 3 of the aforementioned Decision:

Argentina
Brazil
India

Malawi
Mexico
Morocco

Peru
Turkey
Zimbabwe
