



2. In light of this Decision, the Doha Ministerial Conference decided that the Agreement on the Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (Customs Valuation Agreement) :

"[U]nderlines the importance of strengthening cooperation between the customs administrations of Members in the prevention of customs fraud. In this regard, it is agreed that, further to the 1994 Ministerial Decision Regarding Cases Where Customs Administrations Have Reasons to Doubt the Truth or Accuracy of the Declared Value, when the customs administration of an importing Member has reasonable grounds to doubt the truth or accuracy of the declared value, it may seek assistance from the customs administration of an exporting Member shall offer cooperation and assistance, consistent with its domestic laws and procedures, including furnishing information on the export value of the good concerned. Any information provided in this context shall be treated in accordance with Article 10 of the Customs Valuation Agreement. Furthermore, recognizing the legitimate concerns expressed (i)-2 (n)o8 (e)ei (g)2.41..3 (t)-2 (eto)-7.3 (0)2 (