



WORLD TRADE
ORGANIZATION



This section of the Handbook on Notification Requirements covers the notification obligations under the **AGREEMENT ON THE IMPLEMENTATION OF ARTICLE VII OF THE GATT**. It consists of the following five parts:

PART 1

OVERVIEW OF
NOTIFICATION
REQUIREMENTS

PART 2

LISTING OF THE
NOTIFICATION
OBLIGATIONS

PART 3

RELEVANT
DOCUMENT(S)
CONCERNING
GUIDELINES
AND FORMATS

PART 4

LIST OF
NOTIFICATIONS
SINCE 1995

PART 5

TEXT OF THE
AGREEMENT

For Members which acceded pursuant to Article XII of the Marrakesh Agreement, their respective Protocols of Accession may contain notification obligations in addition to those set out in the WTO Agreements, and may govern the deadlines for the submission of their initial notifications.

PART 1

OVERVIEW OF NOTIFICATION REQUIREMENTS

WHAT MUST BE NOTIFIED?

- National legislation
- Changes to legislation, regulations and their administration
- Checklist of issues
- Implementation of the Decision on Interest Charges
- Implementation of the Decision on the Valuation of Carrier Media Bearing Software

WHICH MEMBERS MUST NOTIFY?

All WTO Members.

WHEN TO NOTIFY?

Ad hoc.

HOW TO NOTIFY?¹

National Legislation ([G/VAL/5](#) paragraphs B.2(i) and (ii))

Members must notify their national legislation to the Central Registry for Notifications with a cover note indicating the date of implementation of the legislation. The legislation should be notified in Word document format in any of the three WTO official languages. The notification of full and complete legislation is covered by a decision taken by the WTO Committee on Customs Valuation at its first meeting on 12 May 1995 "Notification and Circulation of National Legislation" (G/VAL/5 para.B.2(i) and (ii)):

"Members will submit the complete texts of their national legislation (laws, regulations, etc.) on customs valuation in one of the three official WTO languages as soon as possible to the Secretariat which will circulate them as Committee documents to the other Members in the language submitted. If a general interest is expressed in the Committee that the text of a particular Member be available also in the other official WTO languages, this text will be translated and circulated as

¹ All notifications, regardless of their subject content or the requirement under which they are being submitted, must be directed to the administrator of the Central Registry of Notifications (CRN), as indicated in document [WT/INF/25/Rev.2](#). Notifications may be submitted through online submission systems, as electronic attachments to emails, or on paper. As it may be practice, a copy of the notification may be sent to the Secretariat unit substantively handling the notification.

PART 2

LISTING OF THE NOTIFICATION OBLIGATIONS

	1. Type of goods (a) Goods of a kind (b) Goods of a description		2. Country of origin (a) Country of origin (b) Country of manufacture		3. Value (a) Value for duty (b) Value for VAT (c) Value for excise			4. Other
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PART 2

LISTING OF THE NOTIFICATION OBLIGATIONS

NOTIFICATION OBLIGATIONS

3.	Check list of issues (G/VAL/5 , paragraph B.3).	Responses to the checklist of issues or for Tokyo Round signatories, a communication indicating that responses of the checklist of issues submitted under the Tokyo Round Agreement remain valid.	All WTO Members	One time	As soon as possible, after the Member concerned had started applying the Customs Valuation Agreement.	Yes (Annex, G/VAL/5)	Committee on Customs Valuation	G/VAL/N/2/*
4.	Decision on the treatment of interest charges in the customs value of imported goods (G/VAL/5 , paragraph A.3).	Notification of the date from which the Member has or will apply the Decision on interest charges.	All WTO Members	<i>Ad hoc</i>		No	Committee on Customs Valuation	G/VAL/N/3/*

² All notifications, regardless of their subject content or the requirement under which they are being submitted, must be directed to the administrator of the Central Registry of Notifications (CRN), as indicated in document [WT/INF/25/Rev.2](#). Notifications may be submitted through online submission systems, as electronic attachments to emails, or on paper. As it may be practice, a copy of the notification may be sent to the Secretariat unit substantively handling the notification.

PART 2

LISTING OF THE NOTIFICATION OBLIGATIONS

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PART 2

LISTING OF THE NOTIFICATION OBLIGATIONS

EXPIRED NOTIFICATIONS³

1.	Agreement on Implementation of Article VII of the GATT 1994 Article 20.1.	Deferred application of Art. 1.2(b)(iii) and Art. 6 (computed value method) of the CV Agreement for a period not exceeding three years following the application of all other provisions of the Agreement.	Developing country Members not parties to the Tokyo Round Code	<i>Ad hoc</i>	Once upon entry into force of the WTO Agreement for the Member concerned. Invocation of special provisions.		Committee on Customs Valuation	WT/LET/*
2.	Agreement on Implementation of Article VII of the GATT 1994 Article 20.2.	Extension of deferred application of CV Agreement in Art.20.1.	Developing country Members not parties to the Tokyo Round Code	<i>Ad hoc</i>	Once upon entry into force of the WTO Agreement for the Member concerned or before application of the other provisions of the CV. Invocation of special provisions.		Committee on Customs Valuation	WT/LET/*

² All notifications, regardless of their subject content or the requirement under which they are being submitted, must be directed to the administrator of the Central Registry of Notifications (CRN), as indicated in document [WT/INF/25/Rev.2](#). Notifications may be submitted through online submission systems, as electronic attachments to emails, or on paper. As it may be practice, a copy of the notification may be sent to the Secretariat unit substantively handling the notification.

³ Expired notifications are related to the special and differential treatment available to developing countries under the provisions of the Customs Valuation Agreement. Following the entry into force of the Agreement in 1995, developing and least-developed countries had transition periods for implementation of the Agreement which have since lapsed.

PART 2

LISTING OF THE NOTIFICATION OBLIGATIONS

3.	Agreement on Implementation of Article VII of the GATT 1994 Annex III, Paragraph 1.	Extend the five-year delay in the application of the provisions of the Agreement by developing country Members.	Developing country Members who have invoked Art. 20.1	<i>Ad hoc</i>	Before the end of the five-year delay period granted under Art. 20.1 of CV Agreement. Invocation of special provisions.		Committee on Customs Valuation	WT/LET/*
4.	Agreement on Implementation of Article VII of the GATT 1994 Annex III, paragraph 2.	Reservation in respect to Art. 7 to maintain a system of minimum values for a limited time.	Developing country Members	<i>Ad hoc</i>	Once upon entry into			

PART 3

RELEVANT DOCUMENT(S) CONCERNING GUIDELINES AND FORMATS

Decisions concerning the interpretation and administration of the Agreement on implementation of Article VII of the GATT 1994 (Customs Valuation) [G/VAL/5](#).

PART 5

TEXT OF THE AGREEMENT

Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 [LT/UR/A-1A/4](#).