

**Committee on Customs Valuation**

**RESERVATION BY MYANMAR UNDER PARAGRAPH 1 OF ANNEX III OF THE  
AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL  
AGREEMENT ON TARIFFS AND TRADE 1994**

Decision

TAKING NOTE of the Government of Myanmar's request under Paragraph 1 of Annex III of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 ("WTO Agreement on Customs Valuation"), done at Marrakesh on 15 April 1994, to extend its delay in the application of the provisions of that Agreement;

RECOGNIZING that on 1 January 1995, Myanmar became a contracting party to the WTO Agreement on Customs Valuation and invoked paragraph 1 of Article 20 of that Agreement to delay application of its provisions for a period of five years from the date of entry into force of the Agreement on 1 January 1995, and was therefore scheduled to apply the provisions of that Agreement by 1 January 2000;

CONSIDERING that Myanmar has already made substantial efforts to implement the provisions of the WTO Agreement on Customs Valuation;

CONSIDERING also that Myanmar has received technical assistance and has a continuing interest in taking advantage of technical assistance in support of implementation and application of the WTO Agreement on Customs Valuation;

NOTING Myanmar's long-standing commitment and considerable efforts in reforming and modernizing its customs administration;

NOTING also Myanmar's objective of ensuring the effective implementation and administration of the WTO Agreement on Customs Valuation;

NOTING that Myanmar's authorities have established a detailed work programme<sup>1</sup>, involving the relevant ministries and agency, to enable the elaboration and approval of its legislation and the completion of its domestic administrative and legal procedures, including training, dissemination of information, and other actions, for implementing and applying the WTO Agreement on Customs Valuation;

NOTING that Myanmar, in regard of paragraph 2 of Annex III of the WTO Agreement on Customs Valuation, Myanmar does not currently value goods on the basis of officially established minimum values;

NOTING also Myanmar's intention not to apply minimum values to any products after the expiration of the requested period of delay;

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<sup>1</sup>Attachment 1 – Work Programme

NOTING that the Central Bank of Myanmar will continue to publish, in a timely manner, the official rate of exchange to be used for the conversion of currency for the determination of customs values;

NOTING that Myanmar will implement and apply by 1 January 2001 Paragraph 2 of the Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment<sup>2</sup>;

NOTING, that the Government of Myanmar does not use or plan to use preshipment inspection services for purposes of customs valuation;

RECOGNIZING Myanmar's indication that this would be a single request for an extension to delay its implementation of the WTO Agreement on Customs Valuation;

Members, acting pursuant to the provisions of paragraph 1 of Annex III of the WTO Agreement on Customs Valuation,

DECIDE, in view of the exceptional circumstances set out above, that:

1. Subject to the terms and conditions set out hereunder, Myanmar may delay further the application of the provisions of the WTO Agreement on Customs Valuation for a period not extending beyond 1 January 2002.
2. The Government of Myanmar shall report during each formal meeting of the Committee on Customs Valuation during period of the extension on the progress in fulfilling the work program in Attachment I and the status of its implementation of the WTO Agreement on Customs Valuation under the terms and conditions of this Decision.
3. This Decision shall not prejudice the rights and obligations of Myanmar under the WTO Agreements, in particular those rights and obligations under the WTO Agreement on Customs Valuation.

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<sup>2</sup>G/VAL/5.

# ATTACHMENT 1

## Myanmar's work programme

Period 2000-2002

Two-year plan

(Implementation of Article VII of the GATT 1994)

OBJECTIVES	ACTIVITIES	PERIOD	REQUIREMENTS	GOALS	RESPONSIBILITY
National Task Force	Set up National Task Force	2000 April/May	More efficient and effective to implement the Agreement by establishing a national-level task force (NTF)	Establish the NTF	Cabinet MFR
Physical infrastructure	Customs Valuation structure	2000 June to 2002 January	<ul style="list-style-type: none"> <li>- Enlargement of the personnel strength of the whole administration extending 1,200 persons</li> <li>- Require to extend the establishment of Valuation Units at the regional and local level</li> <li>- Require to establish the Post-Clearance Section</li> <li>- Expansion of the computer system to all points of the network</li> </ul>	New structure  Complete utilization of computer resources	Cabinet MFR MCD  Cabinet MFR MCD
Overseas training	Training of trainers, instructors	2000 to 2002 January	<ul style="list-style-type: none"> <li>- Send to foreign training and seminars</li> <li>- Conduct the WTO Valuation Training Courses</li> </ul>	100% of strength	WTO, WCO, ASEAN, NTF, MCD
Domestic training	Training of Post-Clearance Auditors Training of Assessors Training of Computer	2000 to 2002 January	<ul style="list-style-type: none"> <li>- Establishment of a schedule of training programmes for officials and other government officials who may be involved in valuation work</li> <li>- Conduct accounting and auditing training courses</li> <li>- Improve the auditing of customs administration functions</li> </ul>		NTF, MCD  NTF, MCD, AGO
Public awareness	Public awareness of WTO Customs Valuation Agreement	2000 June to 2002 January	Educating private sector (workshop, seminar, short courses)	Private sector voluntary compliance with customs law	NTF, MFR, UNFCCI
Valuation Database	Compilation of Valuation Database	2000 April to 2001 December	<ul style="list-style-type: none"> <li>- For risk assessment</li> <li>- Prevention of valuation fraud</li> <li>- To use single valuation system</li> </ul>	Database for valuation	MFR, MOC

OBJECTIVES	ACTIVITIES	PERIOD	REQUIREMENTS	GOALS	RESPONSIBILITY
Legislation	Updating national customs legislation	2001 December			

Organizational restructuring

ACTIVITIES	2000	2001
Extend the valuation units	4	4
Post-clearance sections/units	4	4
Upgrading of the computer system (total 250)	50 computers and hardware	50 computers and hardware

Training

ACTIVITIES	2000	2001	RESPONSIBILITY
Overseas training	15	15	WTO, WCO, ASEAN
Domestic training basic course	3	3	MCD
Advanced course	3	3	
Workshop	2	2	
Seminar	2	2	
Post-Clearance auditors	1	1	MFR, AGO, MCD

Public awareness

ACTIVITIES	2000	2001	RESPONSIBILITY
Private sector workshop	2	2	MFR, MCD
Seminar	2	2	UNFCCI
Course	2	2	

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