

WORLD TRADE ORGANIZATION

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Committee on Customs Valuation

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TRANSITIONAL REVIEW UNDER ARTICLE 18 OF THE PROTOCOL OF ACCESSION OF THE PEOPLE'S REPUBLIC OF CHINA

Information required in Annex 1A

Communication from the People's Republic of China

The following communication, dated 16 October 2008, is being distributed at the request of the delegation of the People's Republic of China.

I. THE USE OF VALUATION METHODS, OTHER THAN THE STATED TRANSACTION VALUE

A. VALUATION LEGISLATION

1. There has been no change in legislation regarding Customs valuation regime in China since last transitional review.

B. IMPLEMENTATION

2. *The Agreement on Customs Valuation* has been successfully implemented all over China in 2008. From January to August 2008, customs values of 98.8% transactions were determined by applying the declared transaction value. In the cases where the declared value cannot be accepted as Customs value, appraising officers from China Customs determine the Customs value strictly in accordance with the principles and provisions set forth in the Agreement.
