

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

Information required in Annex 1A

Communication from China

The following communication, dated 13 October 2009, is circulated at the request of the delegation 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 the customs valuation regime in China since last transitional review.

B. IMPLEMENTATION

2. *The Agreement on Customs Valuation* has been successfully implemented across the board in China in 2009. From January to August of 2009, Customs values of 99.47% of importation and exportation were determined by applying declared transaction value, while that figure for importation was 98.7%. 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.
