



A Handbook on the WTO Customs Valuation Agreement

Sheri Rosenow

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This guide to the WTO Customs Valuation Agreement is based on the authors' experiences of teaching its finer points to customs officials and policy-makers around the world. Covering the methods of valuation and the provisions on enforcement, implementation and dispute settlement, the authors give practical examples, explain interpretative decisions of national and international customs bodies, and analyse the history of its negotiation. Written as a learning tool, it helps both new and experienced policy-makers, customs officials, importers and exporters to gain a deeper understanding of the Agreement's function and aims.



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