# Customs Valuation: Valuation Concepts & Transaction Value

3 – 7 May 2027
Kuala Lumpur (Malaysia)



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## Introduction

This comprehensive customs valuation training program provides in-depth knowledge of the concepts of valuation and various valuation methods used in customs procedures. Focused on the transaction value method, this course offers a structured approach to understanding customs valuation rules and applying customs valuation principles effectively in real-world situations. Participants will gain insights into the Agreement on Customs Valuation, the importance of customs valuation, and how international bodies such as the WTO and WCO play a key role in shaping these rules. With this understanding, you will be equipped to apply transaction value analysis in your daily operations, ensuring compliance and efficiency in valuation practices.

## Course Objectives

By the end of this course, participants will be able to:

- Understand the principles of customs valuation, including the second and third valuation methods.
- Master the principles set out in Article 4 of the Agreement on Customs Valuation.
- Apply the valuation method described in Article 5 of the Agreement accurately.
- Understand and apply the method described in Article 6 of the Agreement.
- Utilize the fallback method of valuation and understand when to apply it.
- Navigate and apply the general rules relating to Articles 9 to 17 of the Agreement.
- Gain knowledge of the role of the WTO Valuation Committee and the WCO Technical Committee on Customs Valuation in enforcing these rules.
- Understand and interpret the customs valuation rules, custom valuation rulings, and decisions made by the WTO Committee on Customs Valuation.

## Course Outlines

### Day 1: Introduction to Customs Valuation

- Introduction to Customs Valuation: Understanding its importance in global trade and its impact on cross-border transactions.
- Customs Valuation Methods: Overview of the primary customs valuation methods.
- Transaction Value Method: Focus on the transaction value method as the primary method for customs valuation.
    - Key components of transaction value: The role of price paid or pa[illegible]



## Day 2: Deep Dive into Article 4

- The Valuation Method Under Article 4: Introduction to Article 4 of the Agreement on Customs Valuation.
- Practical Application of Article 4: Case studies and discussions on how to apply Article 4 to ensure consistency in customs valuation.
- Challenges in Applying Article 4: Common challenges faced and how to address them.

## Day 3: Applying Articles 5 and 6

- Mastering Article 5: In-depth exploration of Article 5, focusing on alternative valuation methods.
- Understanding Article 6: Explanation of Article 6's provisions and practical situations where it should be applied.
- Fallback Method of Valuation: Introduction to the fallback method outlined in Article 7, when and how to use it.

## Day 4: Applying Articles 9-17

- General Rules of Articles 9 to 17: Understanding how these rules impact customs valuation.
- Role of the WTO Valuation Committee: Overview of the WTO Valuation Committee's role in ensuring consistent customs valuation practices across member states.
- The Role of WCO in Customs Valuation: How the WCO's guidelines help customs authorities worldwide in applying valuation methods.

## Day 5: Practical Application of Transaction Value Analysis

- Case Study: Total Transaction Value Calculation: Practical workshop to calculate total transaction value using the transaction value method.
- Custom Valuation Rulings and Case Law: Understanding how custom valuation rulings provide clarity and guidance.
- Wrap-Up & Questions: Review of key concepts and addressing participant questions.

# Why Attend This Course: Wins & Losses!

- Gain a deep understanding of customs valuation and the practical application of the transaction value method.
- Learn to accurately apply valuation methods in Article 4, Article 5, and Article 6 of the Agreement on Customs Valuation.
- Master how to calculate average transaction value and handle high-value transactions effectively.
- Understand the role of international bodies like the WTO and WCO in shaping customs valuation rules.
- Improve your ability to handle transaction value analysis, ensuring compliance and efficiency in customs operations.
- Learn to utilize custom valuation rulings for accurate and compliant import/export practices.



## Conclusion

The customs valuation process is a critical part of international trade, and this training ensures you have the knowledge and tools to navigate complex valuation concepts and methods. By learning to apply the transaction value method, including customs transaction value calculations, and understanding the framework provided by the Agreement on Customs Valuation, you will enhance your ability to ensure compliance, improve accuracy, and optimize customs-related operations. Whether you're new to customs valuation or looking to deepen your knowledge, this course offers the essential skills and insights needed to succeed in today’s global trade environment.

