

Customs Valuation: Valuation Concepts & Transaction Value

Toronto (Canada)

3 - 7 November 2025

UK Traininig

PARTNER



Customs Valuation: Valuation Concepts & Transaction Value

Code: CS28 From: 3 - 7 November 2025 City: Toronto (Canada) Fees: 5400 Pound

Introduction

This training program is designed to provide a comprehensive understanding of customs valuation concepts and methods, with a focus on transaction value. The program begins by introducing participants to the fundamentals of valuation and the importance of various methods. It then delves into the application of key articles of the World Trade Organization WTO Agreement related to customs valuation. In the final part, the program covers the role of international bodies in enhancing and implementing valuation rules, equipping participants to apply these concepts efficiently in their daily operations.

Course Objectives

- Be familiar with the principles for applying the second and third valuation methods.
- Understand the principles set out in Article 4. Know how to apply the valuation method described in Article 5 of the Agreement.
- Know how to apply the method described in Article 6 of the Agreement.
- Know how to apply the fallback method of valuation.
- Understand the general rules relating to the application of Articles 9 to 17 of the Agreement.
- Be familiar with the role of the WTO Valuation Committee and the WCO Technical Committee on Customs Valuation.
- Understand the decisions of the WTO Committee on Customs Valuation and the instruments of the Technical Committee on Customs Valuation relating to the Agreement.

Course outlines

Day 1

Introduction

- Introduction of customs valuation.
- Principles of customs valuation the second and third valuation methods.

Day 2-3

Understand & apply Articles

- Understand the principles set out in Article 4.
- Apply the valuation method described in Article 5 of the Agreement.
- Apply the method described in Article 6 of the Agreement.
- Apply the fallback method of valuation.



Day 4-5

Understand & apply Articles 9 to 17

- the general rules relating to the application of Articles 9 to 17 of the Agreement.
- the role of the WTO Valuation Committee.
- WCO Technical Committee on Customs Valuation.

Post-course questions

At the end of this course, each participant is eligible for one month after the course follow-up and questions with the instructor. This is to make sure that our participants get to discuss and apply what they have learned in the course



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